30815-44

State of California
ANNUAL REPORT
1984-85 Fiscal Year

Kenneth Cory

STATE CONTROLLER

S0815-1.1

ANNUAL REPORT

OF THE STATE OF CALIFORNIA

(LEGAL/BUDGETARY BASIS)

for the fiscal year ended June 30, 1985

KENNETH CORY *State Controller*

CONTENTS

Pages

Introduction Section:

Introduction A-4
General Fund Financial Statements A-8
Notes to Financial Statements A-12
Governmental Cost Funds—Comparative Summary of Revenue and Expenditures A-26
Statistical Section A-30

Statements

1. All Funds—Financial Condition 2
2. All Funds—Operations 4
3. Governmental Cost Funds—Financial Condition 6
4. Governmental Cost Funds—Operations 7
5. Professions and Vocations Fund—Financial Condition 64
6. Professions and Vocations Fund—Operations 65
7. Working Capital and Revolving Funds—Financial Condition 74
8. Working Capital and Revolving Funds—Operations 75
9. Public Service Enterprise Funds—Financial Condition 84
10. Public Service Enterprise Funds—Operations 85
11. Bond Funds—Financial Condition 92
12. Bond Funds—Operations 93
13. Retirement Funds—Financial Condition 100
14. Retirement Funds—Operations 101
15. Trust and Agency Funds—Financial Condition 102
16. Trust and Agency Funds—Operations 103
17. Trust and Agency Federal Funds—Financial Condition 126
18. Trust and Agency Federal Funds—Operations 127
19. Trust and Agency Funds—Outside State Treasury—Financial Condition 130
20. Trust and Agency Funds—Outside State Treasury—Operations 131
21. Governmental Cost Funds—Summary Statement of Revenues 134
22. Governmental Cost Funds—Summary Statement of Expenditures 136
23. All Funds—Investments 150
24. All Funds—Income from Investments 151
25. Bonded Debt—Interest and Redemption Paid 152
26. Bonded Debt—Interest and Redemption Requirements 153
27. Bank and/or Savings and Loan Accounts Outside the Treasury System 157

Index 168

LETTER OF TRANSMITTAL

KENNETH CORY, *Controller*

Controller of the State of California

SACRAMENTO

Honorable George Deukmejian
Governor of California
State Capitol
Sacramento, California

Dear Governor Deukmejian:

I hereby submit to you, as required by law, the Annual Report of the State of California. This report shows the financial condition of all funds as of June 30, 1985 and the results of their operations for the fiscal year then ended.

The General Fund, the main operating fund of the state, ended the 1984–85 fiscal year with an undesignated reserve (surplus) of $1,337,091,578. Pursuant to Section 12.30(e) of the 1984 Budget Act, the Contingency Reserve for Economic Uncertainties was increased to this amount.

The June 30, 1985 reserve is $1,009,442,146 larger than the reserve of the previous year. If the reserve is allowed to increase in the future, the State of California will be prepared to withstand a sudden decline in the economy. However, estimates prepared by the Department of Finance indicate the portion of the fund balance set aside for economic uncertainties as decreasing from the June 30, 1985 amount. A more prudent policy would allow the reserve to increase during periods of economic expansion so that funds would be available when they are needed.

This report is prepared in compliance with state laws and accounting procedures, and is in conformance with the state's budget. I have also issued a financial statement prepared in conformance with generally accepted accounting procedures.

My staff and I wish to express our thanks and appreciation to all state agencies for their help and cooperation, without which this report could not have been prepared.

Cordially,

Kenneth Cory

Kenneth Cory
State Controller

INTRODUCTION

The State of California Annual Report for the fiscal year ended June 30, 1985 has been prepared in accordance with Section 12460 of the Government Code which requires the Controller to submit an annual report to the Governor containing a statement of the funds of the state, its revenues, and its expenditures during the preceding fiscal year.

Funds are divided into two broad groups, Governmental Cost Funds and Nongovernmental Cost Funds, and are presented individually or in a combined form in the annual report of the State of California.

Governmental Cost Funds are used for the normal cost of state government and consist of the:

(1) General Fund, which is used to provide funds for the majority of state agencies and state operational expenditures.

(2) General Fund—Special Accounts, to record fees or taxes which are levied for specific purposes.

(3) Transportation Funds, to record the receipt and disbursement of taxes which are related to the use of motor vehicles.

(4) Feeder Funds, which are the depositories for the collection of major taxes prior to clearance to the General Fund.

(5) Other Governmental Cost Funds, which are used to account for taxes or revenues restricted by law for a specific purpose.

Nongovernmental Cost Funds receive their revenue from sources other than general and special taxes, licenses and fees. The fund classifications under this group are: Public Service Enterprise Funds, Working Capital and Revolving Funds, Bond Funds, Retirement Funds, and Trust and Agency Funds.

The annual report is comprised of 27 individual financial statements which include comprehensive financial statements, of financial position and operations, for all funds, by group, and by fund classification. Additional statements which include financial information in more detail are reported separately in the Annual Report Supplement. The statements included in the Annual Report Supplement are:

S-1	Governmental Cost Funds—Revenues by Fund and Source
S-2	Governmental Cost Funds—Revenues by Agency and Source
S-3	Governmental Cost Funds—Appropriations, Expenditures and Balances
S-4	All Funds—Receipts from Federal Government
S-5	Bonded Debt Detail—Including Revenue Bonds

Detailed information of apportionments for the local agencies is available in the reports of financial transactions, which are issued by the Division of Local Government Fiscal Affairs, State Controller's Office.

Financial statements of the University of California are not included in this report. The University of California, including its various branches, is administered by a Board of Regents as a public trust. Financial transactions of the University of California are included in this report only as to the amounts appropriated by the Legislature for support and capital outlay. Expenditures from these appropriations are included as a part of the cost of state government.

The information in this report has been compiled from the State Controller's Control Accounts, which are on a cash basis, and are updated at the end of the fiscal year to include the assets, liabilities, and accruals in the records of the various state agencies. This brings the State Controller's accounts, for reporting purposes, to the same basis as the more detailed accounts maintained throughout the fiscal year by the agencies.

This report is prepared in accordance with statutory requirements and reflects the past execution of the State's financial affairs on a legal/budgetary basis and also serves as the starting point for General Fund budget planning. Financial statements of the General Fund and all other funds in the State Treasury also have been prepared in accordance with generally accepted accounting principles (GAAP). These statements were audited and released separately. The audited General Fund balance, prepared on a GAAP basis, has been reconciled to the General Fund balance prepared on the legal basis in this report. This reconciliation is an integral part of the GAAP financial statements and is presented on pages A-17 through A-19 of this report.

GENERAL FUND

GENERAL FUND

STATEMENT OF FINANCIAL CONDITION

(LEGAL BUDGETARY BASIS)*
June 30, 1985

ASSETS

Cash in State Treasury and Agency Accounts	$1,276,726,049
Receivables (See Note 5)	82,082,138
Due from Other Funds (See Notes 4 and 5)	1,083,552,386
Due from Other Governments	12,601,546
Prepaid Expenses	102,265,575
Advances to Other Funds	129,633,513
Other Assets	293,088
Total Assets	$2,687,154,295

LIABILITIES

Accounts Payable (See Note 1b)	$552,548,157
Due to Other Funds (See Note 6)	443,346,593
Due to Other Governments	196,848,522
Accrued Interest Payable	47,621,501
Advance Collections	30,054,852
Deposits	89,824
Other Liabilities	16,434,028
Total Liabilities	$1,286,943,477

FUND BALANCE

Designated for Unencumbered Balances of Continuing Appropriations	$63,119,240
Contingency Reserve for Economic Uncertainties	1,337,091,578
Total Fund Balance, June 30, 1985	$1,400,210,818

LONG-TERM OBLIGATIONS

Amount to be Provided from Future Revenue and School Districts for Retirement of Long-Term Obligations	$5,159,613,023
General Obligations Bonds	$7,580,097,000
Less: Self-Liquidating Bonds	−4,232,027,000
Net General Bonded Debt	3,348,070,000
Interest Payable in Future Years	1,811,543,023
Net Long-Term Obligations	$5,159,613,023

GENERAL FUND FIXED ASSETS

General Fund Investment in Fixed Assets (See Note 1d)

---

* In compliance with state laws and regulations.

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE FISCAL YEAR ENDED JUNE 30, 1985

(LEGAL BUDGETARY BASIS)*

Fund Balance—Beginning of Period, June 30, 1984	**$490,621,849**
Restatements	
Prior Year Revenue, Accrual Adjustments	2,120,547
Prior Year Expenditure, Accrual Adjustments	38,011,420
Fund Balance—Beginning of Period, as Restated	**$530,753,816**
Revenues	**$26,552,400,667**
Other Financing Sources—	
Transfers from Other Funds	53,490,121
Other Additions	20,652,320
Total Revenues and Other Sources	**$26,626,543,108**
Expenditures	
State Operations	$5,660,071,257
Local Assistance	19,928,534,548
Capital Outlay	9,155,026
Other Uses—	
Transfers to Other Funds	159,325,275
Total Expenditures and Other Uses	**$25,757,086,106**
Excess of Revenues and Other Sources Over Expenditures and Other Uses	**$869,457,002**
Fund Balance	
Designated for Unencumbered Balances of Continuing Appropriations	$63,119,240
Contingency Reserve for Economic Uncertainties	1,337,091,578
Total Fund Balance, June 30, 1985	**$1,400,210,818**

---

* In compliance with state laws and regulations.

NOTES TO FINANCIAL STATEMENTS

(1) *Summary of Significant Accounting Policies*

All statements have been prepared in conformity with generally accepted principles of governmental accounting to the fullest extent consistent with statutory requirements and the volume, complexity, and variety of the operations of the government of the State of California. The following is an explanation of the accounting policies of the State of California:

a. Fund Classification

The diverse nature of governmental operations and the need for complying with legal provisions require that the accounts of the State be organized on the basis of funds rather than a single unified set of accounts commonly used by commercial enterprises.

Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses as appropriate. These funds of the State are divided into two main groups: Governmental Cost Funds and Nongovernmental Cost Funds. Governmental cost funds consist of the General Fund and those special funds into which taxes, licenses and fees are deposited which support the general operations of the State. Nongovernmental cost funds are those funds that account for State moneys derived from sources other than general and special taxes, licenses and fees and serve special purposes of government. These funds are classified below and serve the following purposes:

1. Public Service Enterprise Funds

   These are used to account for the transactions of state-operated enterprises which render services primarily to the public for a charge.

2. Working Capital and Revolving Funds

   These are used to account for the internal service activities rendered by a state agency for other state agencies or local governments.

3. Bond Funds

   These are used to record the proceeds from the sale of general obligation bonds and the expenditure for acquisition of property, capital outlay, or loans to local agencies for the same purposes.

4. Retirement Funds

   These are used to account for contributions received by various retirement systems, the investment of these moneys, retirement allowances and refunds to members.

5. Trust and Agency Funds

   These are used to account for moneys and properties which are received and are disbursed by the State as trustee or custodian.

6. Feeder Funds

Feeder funds have been established by law as the depositories for collections of certain major taxes prior to clearance to the General Fund. The resources of these funds as of June 30 which apply to the General Fund are included in Due from Other Funds. The feeder funds are:

Alcohol Beverage Control Fund
Bank and Corporation Tax Fund
*Cigarette Tax Fund
Estate Tax Fund
Gift Tax Fund
Highway Carriers' Uniform Business License Tax Fund
Inheritance Tax Fund
Insurance Tax Fund
Personal Income Tax Fund
* Retail Sales Tax Fund

* Remaining in these feeder funds are certain resources which represent collections for distribution to local agencies or funds that were not available to the General Fund on June 30.

b. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. All governmental cost funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets.

Revenues of the governmental cost funds are recognized according to the provisions of Government Code Section 13302. Revenues are recorded as received with only interest receivable and recorded revenue receivables that have been billed and estimated to be collected in the following fiscal year reported as revenue of the fiscal year covered by this report. Revenues receivable and accounts receivable for which collection is indefinite are fully reserved until collected or determined to be uncollectible. Self-assessed taxes are reported in the fiscal year in which they are received.

Expenditures of governmental cost funds include obligations incurred but not paid by June 30. This includes interest payable on General Fund debt which is required by Government Code Section 13302 and interfund settlements due but not completed at the end of the fiscal year. Also, all encumbrances (such as obligations in the form of purchase orders, contracts, or salary commitments chargeable to an appropriation) at year end are reported as accounts payable and expenditures of the fiscal year covered by this report. While this is a departure from generally accepted principles of governmental accounting, this treatment of encumbrances does not affect the unrestricted surplus available for appropriation as these same principles provide that the encumbrances be excluded from the surplus available for appropriation. Transfers from an appropriation in governmental cost funds to nongovernmental cost funds are shown as expenditures of the governmental cost funds in the fiscal year covered by this report even though actual expenditures from the nongovernmental cost funds may not occur until a later date (e.g., transfers to the Architecture Revolving Fund for capital outlay purposes).

The basis of accounting for the nongovernmental cost funds varies among fund groupings and may vary from fund to fund within the groupings. The nongovernmental cost funds to the extent practicable are on an accrual basis. That is: collectible operating income is recorded as income when earned regardless of when it is collected; expenditures are recorded when the service is rendered or the goods used; and equipment is depreciated so the cost is spread over its useful life.

c. Expenditure Funding Source

As a general rule expenditures are accounted as such in the fund from which final disbursement is made but there are some exceptions to this principle. Where the fund from which the final disbursement is made is used only as a convenience for disbursing purposes (e.g., Payroll Revolving Fund), the expenditures are recorded in the funds from which the moneys were transferred to the disbursing fund.

d. Fixed Assets

Fixed assets are not included in the financial statements because of insufficient data.

e. Fund Balance

The term "fund balance" is defined as the excess of the assets of a fund over its liabilities. Part or all of the total fund balance may be reserved as a result of law or generally accepted accounting principles. The fund balance reserves represent those portions of the fund balance that are not available for appropriation or that are legally segregated for a specific use. The reserves are defined as:

Designated for Unencumbered Balances of Continuing Appropriations represents the unencumbered balance of all appropriations whose period of availability extends beyond the period covered by this report, that is, the fiscal year ended June 30.

The Contingency Reserve for Economic Uncertainties was established by the Budget Act of 1980. It is to be expended only upon reappropriation by the Legislature.

The balances of all appropriations whose availability for encumbrance and expenditure expired before or at the end of the fiscal year covered by this report are included in the Fund Balance.

Section 13303 of the Government Code, provides that after July 1, 1978, all special accounts and funds established by statute in the General Fund shall be excluded in any balance sheet, budget, or other statement of financial operations or condition of the General Fund.

f. Budgetary Accounting

The State's annual budget is prepared on a modified accrual basis. The Governor recommends a budget for approval by the Legislature each fiscal year. Under California law, the State cannot adopt a spending plan that exceeds anticipated revenues.

Under the State Constitution, money may be drawn from the Treasury only through a legal appropriation. The appropriations contained in the Budget Act as approved by the Legislature and signed by the Governor are the primary sources of annual expenditure authorizations. The budget can be amended throughout the year by special legislative appropriations, budget revisions, or executive orders. Amendments to the initial budget for fiscal year 1984–85 were legally made and they are included in the budget data in the accompanying financial statements.

Appropriations are generally available for expenditure or encumbrance either in the fiscal year appropriated, or for a period of three years if the legislation does not specify a period of availability. Some appropriations continue indefinitely and are available until fully spent. Generally, encumbrances must be liquidated within two years from the end of the period of availability of the appropriation. If the encumbrances are not liquidated within this additional two-year period, the spending authority lapses for these encumbrances.

State agencies are responsible for exercising budgetary control and ensuring that appropriations are not overspent. In addition, the State Controller controls appropriations and will not disburse funds in excess of an appropriation.

In the annual budgeting process, the Governor estimates revenues. However, revenues are not included in the budget adopted by the Legislature.

(2) Reconciliation of Legal Basis to GAAP Basis

The State of California annually reports the State's financial condition based on generally accepted accounting principles (GAAP) and also based on the State's legal provisions (legal basis). The State of California Annual Report (the legal basis financial report) is prepared in accordance with legal and regulatory requirements and is used for reporting on the execution of the State's budget. The accounting records of state agencies are maintained on the legal basis for the primary purpose of maintaining accountability of the State's budget and fiscal legislation; they are the records used as the basis for audit. After the legal basis report is prepared, adjustments are made to prepare the GAAP basis financial statements.

The Statement of Financial Condition and the Statement of Revenues, Expenditures, and Changes in Fund Balance on pages A-8 and A-9 are compiled on the legal basis. These statements are reconciled to the GAAP basis General Fund statements on pages A-17 through A-19. The primary differences between the legal basis accounting practices and generally accepted accounting principles are as follows:

Encumbrances

Encumbrances—goods and services that are ordered but not received by the end of the year—are recorded as expenditures on the legal basis. On the GAAP basis, they are reported as a reservation of fund balance, reduced to reflect anticipated reimbursements.

Accrued Expenditures of the California Medical Assistance Program

California Medical Assistance Program expenditures are, by law, accounted for on the cash basis. They are reported on the accrual basis in accordance with GAAP.

Advances and Loans Receivable

Loans made to other funds or to other governments are recorded as expenditures on the legal basis. However, in accordance with GAAP, these loans are recorded as assets.

Accrued Liability for Tax Overpayments

A liability for tax overpayments is not recognized on the legal basis. It is accrued in accordance with GAAP.

Accrued Liability for Compensated Absences

A liability for compensated absences is not recognized in the Governmental Cost Funds on the legal basis. The liability for uncompensated vacation of faculty at the California State University and the Special Schools of the Department of Education is accrued in the General Fund in accordance with GAAP.

Restatement of Fund Balance

The beginning fund balance of the General Fund on the legal basis is adjusted to reflect the difference between the net expenditures and revenues that were accrued the previous June 30 and the amount of actual revenues and net expenditures that were subsequently realized. The fund balance on the GAAP basis is not affected by these adjustments but is restated for an accounting change.

Reclassifications and Miscellaneous

Certain reclassifications are necessary to present the financial statements in accordance with GAAP. The major reclassifications are 1) reporting California State University student fees as revenue rather than as reimbursements, 2) reporting health care receipts from other funds as reimbursements rather than as revenue, 3) reporting certain receipts from agency funds as revenues rather than as transfers in, and 4) not reporting the Contingency Reserve for Economic Uncertainities as a reservation of fund balance. The miscellaneous adjustments relate to liabilities for lawsuits that are not recognized in Governmental Cost Funds on the legal basis unless money has been appropriated and tax payments under appeal that are recognized as revenue on the legal basis.

STATE OF CALIFORNIA
GENERAL FUND
RECONCILIATION OF LEGAL BASIS TO GAAP BASIS
AS OF AND FOR THE YEAR
ENDED JUNE 30, 1985
(IN THOUSANDS)

		ADJUSTMENTS TO THE LEGAL BASIS							
	Legal Basis	Encumbrances	Accrued Expenditures of the California Medical Assistance Program	Advances and Loans Receivable	Accrued Liability for Tax Overpayments	Accrued Liability for Compensated Absences	Restatement of Fund Balance	Reclassifications and Miscellaneous	GAAP Basis
ASSETS									
Cash and pooled investments	$1,276,726							$−73,129	$1,203,597
Receivables (net)	82,082								82,082
Due from other funds	1,083,552		$62,221					6,579	1,152,352
Due from other governments	12,602								12,602
Prepaid expenses	102,266							129,633	231,899
Other assets	293								293
Advances and loans receivable	129,633			$402,967				−129,633	402,967
Total Assets	**$2,687,154**		**$62,221**	**$402,967**				**$−66,550**	**$3,085,792**
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts payable	$552,548	$−189,303						$8,665	$371,910
Due to other funds	443,347	−88,148	$457,601					−277	812,523
Due to other governments	196,848	375						12,660	209,883
Tax overpayments					$83,006				83,006
Deposits	90								90
Compensated absences payable						$67,629			67,629
Advance collections	30,055							92,301	122,356
Accrued interest payable	47,621								47,621
Other liabilities	16,434								16,434
Total Liabilities	**$1,286,943**	**$−277,076**	**$457,601**		**$83,006**	**$67,629**		**$113,349**	**$1,731,452**

STATE OF CALIFORNIA
GENERAL FUND
RECONCILIATION OF LEGAL BASIS TO GAAP BASIS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1985
(IN THOUSANDS)

		ADJUSTMENTS TO THE LEGAL BASIS							
	Legal Basis	Encumbrances	Accrued Expenditures of the California Medical Assistance Program	Advances and Loans Receivable	Accrued Liability for Tax Overpayments	Accrued Liability for Compensated Absences	Restatement of Fund Balance	Reclassifications and Miscellaneous	GAAP Basis
Fund Equity									
Fund balances									
Reserved for encumbrances	......	$277,076	......	......	......	......	......	......	$277,076
Reserved for advances and loans	......	......	......	$402,967	......	......	......	......	402,967
Contingency reserve for economic uncertainties	$1,337,092	......	$−395,380	......	$−83,006	$−67,629	......	$−791,077	......
Unreserved									
Designated for subsequent years' expenditures	63,119	......	......	......	......	......	......	......	63,119
Designated for economic uncertainties	......	......	......	......	......	......	......	611,178	611,178
Total Fund Equity	$1,400,211	$277,076	$−395,380	$402,967	$−83,006	$−67,629	......	$−179,899	$1,354,340
Total Liabilities and Fund Equity	$2,687,154	......	$62,221	$402,967	......	......	......	$−66,550	$3,085,792
REVENUES									
Taxes	$25,514,709	......	......	......	$44,443	......	$2,120	$−98,188	$25,463,084
Intergovernmental	30,812	......	......	......	......	......	......	35,886	66,698
Licenses and permits	11,935	......	......	......	......	......	......	117,444	129,379
Natural resources	22,110	......	......	......	......	......	......	......	22,110
Charges for services	44,425	......	......	......	......	......	......	......	44,425
Fees	61,648	......	......	......	......	......	......	202,498	264,146
Penalties	12,102	......	......	......	......	......	......	1,116	13,218
Interest	476,995	......	......	$−283	......	......	......	......	476,712
Miscellaneous	377,665	......	......	−8,639	......	......	......	−321,993	47,033
Total Revenues	$26,552,401	......	......	$−8,922	$44,443	......	$2,120	$−63,237	$26,526,805

STATE OF CALIFORNIA
GENERAL FUND
RECONCILIATION OF LEGAL BASIS TO GAAP BASIS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1985
(IN THOUSANDS)

		ADJUSTMENTS TO THE LEGAL BASIS							
	Legal Basis	Encumbrances	Accrued Expenditures of the California Medical Assistance Program	Advances and Loans Receivable	Accrued Liability for Tax Overpayments	Accrued Liability for Compensated Absences	Restatement of Fund Balance	Reclassifications and Miscellaneous	GAAP Basis
EXPENDITURES									
Current									
General government	$1,039,387	$3,228	...	$-326	...	...	$18,915	$42,349	$1,103,553
Education	13,538,829	-13,984	...	88,572	...	$830	8,836	187,820	13,810,903
Health and welfare	8,008,707	-20,211	$129,773	...	...	...	-55,716	-219,611	7,842,942
Resources	387,913	-6,467	...	...	...	...	-1,414	...	380,032
State and consumer services	182,353	1,093	...	...	...	...	-2,744	...	180,702
Business and transportation	62,576	-3,016	...	-8	...	...	664	-4,211	56,005
Correctional programs	1,046,215	-2,622	...	...	...	...	-8,464	1	1,035,130
Property tax relief	946,929	-3,991	...	...	...	...	1,912	...	944,850
Capital outlay	9,155	...	...	...	...	...	...	...	9,155
Debt service	...	...	...	...	...	...	...	...	...
Principal retirement	201,370	...	...	...	...	...	...	1,888	203,258
Interest and fiscal charges	174,327	...	...	-1,516	...	...	...	-240	172,571
Total Expenditures	$25,597,761	$-45,970	$129,773	$86,722	...	$830	$-38,011	$7,996	$25,739,101
OTHER FINANCING SOURCES (Uses)									
Operating transfers in	$74,142	...	...	$-4	...	...	...	$-40,003	$34,135
Operating transfers out	-159,325	...	...	-188	...	...	...	17,556	-141,957
Total Other Financing Sources (Uses)	$-85,183	...	...	$-192	...	...	...	$-22,447	$-107,822
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$869,457	$45,970	$-129,773	$-95,836	$44,443	$-830	$40,131	$-93,680	$679,882
Fund Balance, July 1, 1984, as restated	530,754	231,106	-265,607	498,803	-127,449	-66,799	-40,131	-86,219	674,458
Fund Balance, June 30, 1985	$1,400,211	$277,076	$-395,380	$402,967	$-83,006	$-67,629	...	$-179,899	$1,354,340

(3) *Pooled Money Investments*

The State Treasurer administers a pooled money investment program. This program enables the treasurer to combine available cash from all funds and to invest cash that exceeds current needs.

Pooled investments includes cash on hand, cash deposited with banks, and securities consisting primarily of certificates of deposit, commercial paper, United States government issues, and federal agency obligations. Included in this account are securities that the State Treasurer sold or purchased under agreements to repurchase or resell the securities at later dates.

As of June 30, 1985, the average remaining life of the securities in the pooled money investment program administered by the State Treasurer was approximately ten months. Securities in the pooled money investment program are carried at amortized cost. Market values for the State Treasurer's portfolio approximate book values at June 30, 1985.

(4) *Due from Other Funds*

General Fund

The balances of current receivables Due from Other Funds are shown in the following table:

Fund	**Amount (In Millions)**
Retail Sales Tax Fund	$313.0
Personal Income Tax Fund	268.0
Special Deposit Fund	111.9
Social Welfare Federal Fund	84.8
Health Care Deposit Fund	68.5
Bank and Corporation Tax Fund	43.6
Inheritance Tax Fund	40.4
All Others	153.4
Total	**$1,083.6**

(5) *Receivables—Deferred*

General Fund

The following receivables have been deferred (not available for spending within the subsequent year) and are not included in the Statement of Financial Condition on page A-8:

Account	**Amount (In Millions)**
Receivables	$118.5
Loans to Other Governmental Entities	43.2
Due from Other Funds	30.7
Loans Receivable	.7
Total	**$193.1**

Not included in the above are non-cash assets of the Unclaimed Property Fund which include stocks and bonds with an estimated value of $16 million. These assets when converted to cash will ultimately be transferred to the General Fund under section 1564(c) Code of Civil Procedures.

(6) *Due to Other Funds*

General Fund

The balances of payables due to other funds are shown in the following table:

Fund	**Amount (In Millions)**
State Expenditure Revolving Fund	$176.1
State School Deferred Maintenance Fund	94.4
State School Fund	59.9
All Others	112.9
Total	**$443.3**

(7) *Annual Leave and Sick Leave*

The cost of annual leave and sick leave for State employees is charged against agency appropriations when leave is used rather than when leave is earned. There is no recorded liability for accumulated annual leave and sick leave in the financial statements; except for the working capital funds and the public service enterprise funds which do include in their financial statements the accumulated liability for these items.

Regulations governing annual leave provide that the employee will receive time off or pay for hours accumulated to his credit; consequently a liability exists with respect to accumulated annual leave at any given time. Accumulated sick leave may be used only for actual illness or, if the effective date of retirement is within four months of separation, for additional service credit at the rate of 0.004 year of service for each day of sick leave. While there is a liability for both of these items, no related liability has been recorded since the long term liabilities are not expected to be paid from current resources. Also, there is no completely satisfactory basis for estimating the amount of the total current liability.

(8) *Unclaimed Property Funds*

No provisions have been made for unclaimed property funds transferred to the General Fund from the Unclaimed Property Fund under Section 1564(c), Code of Civil Procedure, in the amount of $222.3 million. This amount remains subject to claim indefinitely, but as claims are paid from current receipts it is improbable that any of these funds will be transferred back to the Unclaimed Property Fund.

(9) *Pension Trusts*

a. General

The State administers four defined benefit contributory retirement plans: the Public Employees' Retirement System, the Judges' Retirement System, the Legislators' Retirement System and the State Teachers' Retirement System. The schedule below shows the number of members in each of the retirement plans as of June 30, 1985:

	State	Other	Benefit Recipients	Total
Public Employees'	187,139	354,338	223,488	764,965
State Teachers'	207	302,379	103,803	406,389
Judges'	834	497	812	2,143
Legislators'	177	....	204	381

These retirement systems are accounted for in separate funds. Except for the Legislators' Retirement System, these are statewide, multi-employer retirement plans. The following schedule presents a summary of the annual contributions to the retirement systems by the State, public agencies, and members for fiscal year 1984–85 (in thousands):

	State	Public Agencies	Members	Total Contributions
Public Employees'	$836,404	$936,754	$627,644	$2,400,802
State Teachers'	328,712	582,248	582,778	1,493,738
Judges'	18,914	4,290	7,216	30,420
Legislators'	736	....	299	1,035

b. Unfunded Actuarial Liability

Independent actuaries evaluate the adequacy of the financing of the four retirement systems. The contributions reported for the Public Employees' Retirement System include amortization of the unfunded actuarial liability over a period not to exceed 30 years. The long-term financing requirements of the other three systems are significantly greater than the contributions provided in state law. The following schedule shows the unfunded actuarial liability for the Public Employees', State Teachers', Judges' and Legislators' retirement systems at the dates indicated (in millions):

	Date of Last Actuarial Valuation	State Share of Unfunded Actuarial Liability	Total Unfunded Actuarial Liability
Public Employees'	6/30/84	$6,598	$12,520
State Teachers'	6/30/83	Unknown	10,139
Judges'	6/30/84	Unknown	620
Legislators'	6/30/84	20	20

c. On December 12, 1984, the State Teacher's Retirement Board adopted a change in estimated rate of return on investments from 8.25 percent to 8.75 percent, reducing the unfunded actuarial liability from $11.5 billion to $10.1 billion.

The Education Code requires the State to provide supplemental funding to the State Teachers' Retirement System in order to reduce that system's unfunded actuarial liability. This code requires that, beginning July 1, 1980, annual state contributions of $144 million to the State Teachers' Retirement System be increased or decreased to reflect changes in the California Consumer Price Index. For the 1984–85 fiscal year, the $144 million increased to $216 million because of changes in the California Consumer Price Index. The Education Code also provides for additional annual contributions as follows:

Fiscal Year	Amount	Fiscal Year	Amount
		1990–91	$200 million
1985–86	$100 million	1991–92	220 million
1986–87	120 million	1992–93	240 million
1987–88	140 million	1993–94	260 million
1988–89	160 million	1994–95	280 million
1989–90	180 million	Thereafter	280 million

Beginning in fiscal year 1994–95, the additional annual contributions of $280 million must be indexed to the California Consumer Price Index.

(10) *Postretirement Health Care Benefits*

In addition to providing pension benefits, the State also provides certain health care benefits for eligible retired employees and their survivors. The cost of retiree health care and dental benefits is recognized as an expenditure when the benefits are paid. The cost of providing these benefits for retirees in fiscal year 1984–85 was $130.7 million including $28 million for the University of California.

(11) *Employee Benefits—Deferred Compensation Plan*

The State has adopted a deferred compensation plan available to eligible state employees. Eligible employees may defer receiving portions of their salaries, thereby deferring taxation on those portions, until they are separated from service or face a serious financial emergency. The participants direct the plan administrator, the State, to invest the deferred amounts among nine investment options. The cost of administration and all funding are the responsibility of those participating in the plans. The State makes no contributions to the plan. However, the money in the plan is available for payment to the State's general creditors where permitted by the Legislature.

As of June 30, 1985, assets invested on behalf of the participants totaled approximately $534 million.

(12) *Contingencies*

a. Litigation

The State is a party to numerous legal proceedings, many of which normally recur in governmental operations. Tort liability is self-insured through a blanket appropriation. In addition, specific claims bills are passed by the Legislature in the year that the payment is made for large settlements and awards. The State is involved in certain other legal proceedings that, if decided against the State, may require the State to make significant future expenditures or may impair future revenue sources. Because of the prospective nature of these proceedings, no provision for this potential liability has been made in the accompanying financial statements, nor can an estimate of the potential loss be made.

b. Federal Audit Exceptions

The State of California receives substantial funding from the federal government in the form of grants and contracts. The State is entitled to these resources only if it complies with the terms and conditions of the grants and contracts and with the applicable federal laws and regulations; the State may spend these resources only for eligible purposes. If audits disclose exceptions, the State may incur a liability to the federal government.

c. Insurance Program

The State has elected, with a few exceptions, to be self-insured against loss or liability. The State generally does not maintain reserves; losses are covered by appropriations in the year in which the payment occurs.

Workers' compensation benefits are paid for self-insured agencies in the first instances by the State Compensation Insurance Fund. The Fund then bills the agencies semimonthly. Any unpaid billings are accrued at the end of the fiscal year; however, no liability is recorded for future benefits. The State Compensation Insurance Fund estimated the liability for future workers' compensation claims against the State's self-insured agencies to be approximately $293.6 million as of June 30, 1985.

(13) *University of California—Financial Transactions*

The financial transactions of the University of California are included in this report only as to the amounts appropriated by the Legislature for support and capital outlay. Expenditures from these appropriations are included as part of the cost of state government.

The University of California, including its various branches, is administered by a Board of Regents as a public trust, subject only to such legislative control as may be necessary to insure compliance with the terms of the endowments of the University and the security of its funds.

(14) *County and District Agricultural Fairs—Financial Transactions*

The financial transactions of district agricultural associations, citrus fairs, and county fairs are included only with regard to the disbursement of state funds appropriated for their use. These associations and fairs are semi-independent and operate with both state and local funds.

(15) *Article XIIIB of the State Constitution*

The State is subject to an annual "appropriations limit" imposed by Article XIIIB of the State Constitution. This article establishes a limit on the growth of certain appropriations, made from tax revenues, adjusted for changes in the Consumer Price Index and population. No limit is imposed on appropriations or funds which are not "proceeds of taxes", such as reasonable user charges or fees, and certain other non-tax funds. For Fiscal Year 1984–85 the State is in compliance with the appropriations limit established in Control Section 12.0 of the Budget Act as required by Article XIIIB. Based on the 1986–87 Governor's Budget, "appropriations subject to limitation" are:

STATE APPROPRIATION LIMIT
(In Millions)

	1978–79 Base	1984–85 Limit	1985–86 Limit
State Appropriation Limit	$12,564	$21,740	$23,030
Appropriations Subject to Limitation		−20,822	−22,154
Amount Under Limit		$918	$876

GOVERNMENTAL COST FUNDS

COMPARATIVE SUMMARY OF
REVENUES AND EXPENDITURES

GOVERNMENTAL COST FUNDS
COMPARATIVE STATEMENT OF ACTUAL AND ESTIMATED REVENUES
FISCAL YEAR ENDED JUNE 30, 1985
(Thousands of Dollars)

	General Fund			Other Governmental Cost Funds			Total		
	Actual	Estimated	Variance Favorable/ Unfavorable	Actual	Estimated	Variance Favorable/ Unfavorable	Actual	Estimated	Variance Favorable/ Unfavorable
Major Taxes and Licenses									
Alcoholic Beverage Taxes and Fees									
Excise tax on beer and wine	$29,834	$30,700	$-866	...	...	...	$29,834	$30,700	$-866
Excise tax on distilled spirits	105,952	106,100	-148	...	...	...	105,952	106,100	-148
Bank and Corporation tax	3,664,593	4,290,000	-625,407	...	...	...	3,664,593	4,290,000	-625,407
Cigarette Tax	184,578	180,000	4,578	$78,290	$77,000	$1,290	262,868	257,000	5,868
Estate Tax	190,571	140,000	50,571	...	...	...	190,571	140,000	50,571
Gift Tax	2,079	1,500	579	...	...	...	2,079	1,500	579
Horse Racing Revenues	117,560	114,000	3,560	16,254	19,825	-3,571	133,814	133,825	-11
Inheritance Tax	104,155	45,000	59,155	...	...	...	104,155	45,000	59,155
Insurance Tax	643,139	615,000	28,139	...	...	...	643,139	615,000	28,139
Motor Vehicle Fuel Tax—gasoline	...	...	...	1,028,432	970,000	58,432	1,028,432	970,000	58,432
Motor Vehicle Fuel Tax—diesel	...	...	...	131,205	127,000	4,205	131,205	127,000	4,205
Motor Vehicle License ("in-lieu") Fees	...	...	...	1,210,242	1,192,000	18,242	1,210,242	1,192,000	18,242
Motor Vehicle Registration and Other Fees	...	...	...	893,668	910,000	-16,332	893,668	910,000	-16,332
Personal Income Tax	10,805,734	9,860,000	945,734	1,972	...	1,972	10,807,706	9,860,000	947,706
Retail Sales and Use Tax	9,666,514	9,600,000	66,514	131,050	133,000	-1,950	9,797,564	9,733,000	64,564
Trailer Coach License ("in-lieu") Fees	...	...	...	33,416	32,400	1,016	33,416	32,400	1,016
Total, Major Taxes and Licenses	**$25,514,709**	**$24,982,300**	**$532,409**	**$3,524,529**	**$3,461,225**	**$63,304**	**$29,039,238**	**$28,443,525**	**$595,713**
Other Revenues	**$1,037,692**	**$814,079**	**$223,613**	**$1,538,835**	**$1,181,219**	**$357,616**	**$2,576,527**	**$1,995,298**	**$581,229**
Grand Totals, All Revenues	**$26,552,401**	**$25,796,379**	**$756,022**	**$5,063,364**	**$4,642,444**	**$420,920**	**$31,615,765**	**$30,438,823**	**$1,176,942**

Amounts in "Estimated" column were taken from Schedule 8, "Comparative Statement of Revenues" 1984-85 Governor's Budget.

GOVERNMENTAL COST FUNDS
COMPARATIVE STATEMENT OF ACTUAL AND BUDGETED EXPENDITURES
FISCAL YEAR ENDED JUNE 30, 1985
(Thousands of Dollars)

	General Fund			Other Governmental Cost Funds			Total		
	Actual	Budgeted	Variance Favorable/ Unfavorable	Actual	Budgeted	Variance Favorable/ Unfavorable	Actual	Budgeted	Variance Favorable/ Unfavorable
Legislative, Judicial, Executive									
Legislative	$7,919	$8,794	$875	$118,134	$118,134	....	$126,053	$126,928	$875
Judicial	125,926	127,271	1,345	608	608	....	126,534	127,879	1,345
Executive	275,215	291,003	15,788	43,486	51,883	$8,397	318,701	342,886	24,185
State and Consumer Services	182,459	187,061	4,602	340,379	351,510	11,131	522,838	538,571	15,733
Business, Transportation and Housing									
Business and Housing	62,233	63,188	955	55,665	56,917	1,252	117,898	120,105	2,207
Transportation	343	589	246	1,817,005	1,897,525	80,520	1,817,348	1,898,114	80,766
Resources	393,956	401,937	7,981	238,488	251,078	12,590	632,444	653,015	20,571
Health and Welfare	8,008,713	8,172,863	164,150	89,852	95,397	5,545	8,098,565	8,268,260	169,695
Education									
Education—K through 12	9,715,773	9,947,429	231,656	52,806	53,272	466	9,768,579	10,000,701	232,122
Higher Education	3,823,055	3,843,529	20,474	60,993	65,052	4,059	3,884,048	3,908,581	24,533
Correctional Programs	1,046,215	1,054,384	8,169	13,972	14,593	621	1,060,187	1,068,977	8,790
General Government									
Other Governmental Units	283,602	296,905	13,303	190,051	200,383	10,332	473,653	497,288	23,635
Debt Service	375,697	376,697	1,000	....	....	....	375,697	376,697	1,000
Tax Relief	946,929	948,940	2,011	....	....	....	946,929	948,940	2,011
Shared Revenues	711	711	....	1,796,862	1,796,862	....	1,797,573	1,797,573	....
Miscellaneous	452,901	476,099	23,198	42,974	27,501	−15,473	495,875	503,600	7,725
Credit for Overhead Services by General Fund	−82,773	−82,773	....	....	....	....	−82,773	−82,773	....
Statewide Indirect Cost Recoveries	−21,231	−21,231	....	....	....	....	−21,231	−21,231	....
Unallocated *	118	15,467	15,349	71	71	....	189	15,538	15,349
Total	$25,597,761	$26,108,863	$511,102	$4,861,346	$4,980,786	$119,440	$30,459,107	$31,089,649	$630,542

* Allotments are made to various agencies from these items. Actual expenditures and savings made from these allotments are usually included under the other functions shown above.

STATISTICAL SECTION

STATISTICAL DATA—LAST TEN YEARS

GOVERNMENTAL COST FUNDS
REVENUE BY SOURCE
LAST TEN YEARS
(In Thousands)

	1975–1976	1976–1977	1977–1978	1978–1979	1979–1980	1980–1981	1981–1982	1982–1983	1983–1984	1984–1985
Major Taxes and Licenses										
Alcoholic Beverage Taxes and Fees:										
Excise tax on beer and wine	$20,616	$22,210	$22,972	$25,137	$26,183	$27,669	$28,372	$27,690	$29,450	$29,834
Excise tax on distilled spirits	104,697	105,275	109,088	114,922	112,757	115,191	111,151	108,519	107,983	105,952
Bank and Corporation Tax	1,286,515	1,641,500	2,082,208	2,381,223	2,510,039	2,730,624	2,648,735	2,536,011	3,231,281	3,664,593
Cigarette Tax	268,610	269,384	273,658	268,816	290,043	278,161	276,824	271,621	263,231	262,868
Estate Tax	....	....	....	....	....	....	....	28,260	127,874	190,571
Gift Tax	17,240	64,526	13,397	14,709	19,673	22,036	14,751	8,328	2,879	2,079
Horse Racing Revenues	96,117	102,702	111,591	112,856	127,002	129,779	119,626	120,159	141,001	133,814
Inheritance Tax	299,408	303,438	351,695	402,246	445,938	508,149	467,549	481,287	105,699	104,155
Insurance Tax	241,224	322,476	387,560	420,184	446,228	460,926	454,984	736,929	457,490	643,139
Motor Vehicle License ("in-lieu") Fees	346,420	410,539	494,323	570,312	627,122	656,132	706,416	753,834	1,013,030	1,210,242
Motor Vehicle Fuel Tax—gasoline	710,643	748,738	784,076	822,165	773,695	758,359	752,158	835,401	1,087,472	1,028,432
Motor Vehicle Fuel Tax—diesel	55,912	61,583	66,105	74,426	79,057	81,635	81,288	93,232	125,695	131,205
Motor Vehicle Registration and Other Fees	373,575	362,932	390,256	409,672	424,462	433,587	636,970	825,659	859,392	893,668
Motor Vehicle Transportation Tax	408	108	....	....	....	....	....	....	....	....
Personal Income Tax	3,086,611	3,761,356	4,667,887	4,761,571	6,506,015	6,628,694	7,483,007	7,701,099	9,290,279	10,807,706
Retail Sales and Use Tax	3,742,524	4,314,201	5,030,438	5,780,919	6,623,521	7,131,429	7,689,023	7,795,488	8,797,865	9,797,564
Trailer Coach License ("in-lieu") Fees	29,940	34,311	39,831	41,872	45,056	37,574	29,968	35,500	33,868	33,416
Total, Major Tax and License Revenue	**$10,680,460**	**$12,525,279**	**$14,825,085**	**$16,201,030**	**$19,056,791**	**$19,999,945**	**$21,500,822**	**$22,359,017**	**$25,674,489**	**$29,039,238**
Other Revenues										
Liquor license fees	$18,511	$23,001	$23,921	$26,056	$27,322	$26,627	$27,159	$27,425	$29,569	$29,214
Private car tax	7,753	7,373	8,277	3,326	4,504	8,301	4,854	4,133	576	3,377
Off-highway motor vehicle license fees ("in-lieu") tax	399	442	444	423	456	530	520	622	662	730
Off-highway motor vehicle registration and other fees	1,232	1,417	1,559	1,374	1,435	1,906	1,668	941	2,359	2,547
Personalized license plates	3,640	4,229	5,262	7,571	8,700	9,853	10,574	15,898	22,073	23,722
Architecture public building fees	4,179	3,581	2,944	2,360	2,505	2,564	4,729	6,247	10,895	13,381
County costs—mentally ill patients	3,791	6,524	7,395	....	5,732	8,426	17,985	16,912	17,944	19,253
Pay patients board charges	11,054	11,208	20,802	16,807	15,284	17,078	16,136	25,903	25,433	30,405
Teacher credential fees	2,792	3,137	2,777	2,363	2,728	3,665	4,286	4,663	5,278	5,466
Receipts from Health Care Deposit Fund	90,139	96,493	72,499	114,729	113,068	234,929	250,320	292,465	300,562	312,954

GOVERNMENTAL COST FUNDS
REVENUE BY SOURCE—Continued
LAST TEN YEARS

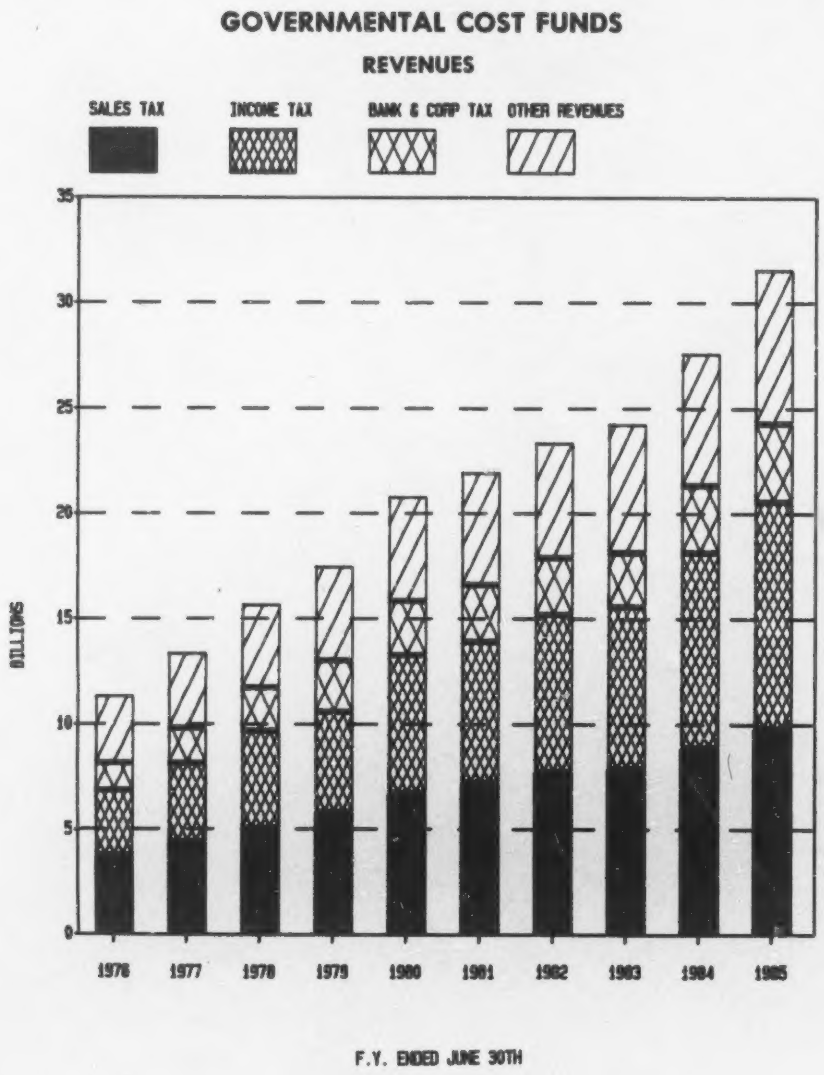
(In Thousands)

	1975–1976	1976–1977	1977–1978	1978–1979	1979–1980	1980–1981	1981–1982	1982–1983	1983–1984	1984–1985
Medicare receipts from Federal Government	6,125	7,715	9,068	6,864	5,768	3,870	8,344	8,227	8,481	8,639
Electrical Energy Tax	13,250	13,989	17,660	18,066	19,022	23,817	30,994	30,726	32,131	34,432
Emergency Telephone User's Surcharge	....	....	8,747	14,069	15,142	15,760	20,052	23,057	25,356	30,189
Interest income										
Pooled money investments	138,773	152,173	282,695	446,352	544,273	460,284	317,272	239,898	255,735	473,495
Surplus money investments	23,788	35,201	56,817	87,627	114,723	105,226	96,718	74,254	111,344	164,799
Condemnation deposits investments	463	260	337	680	1,131	1,258	1,542	1,094	888	1,858
Other investments	2,330	3,150	1,736	3,827	6,164	4,664	8,861	18,255	14,021	16,106
Oil, gas and mineral revenues										
Collected by State Lands Commission	108,474	103,189	89,299	103,463	300,226	495,808	466,084	461,048	392,217	513,580
Collected by other State agencies	537	609	590	1,099	1,002	1,065	1,434	5,102	4,909	4,922
Federal lands	5,603	8,946	8,299	16,665	15,369	17,383	20,040	29,954	38,840	36,990
Penalties and interest on unemployment contributions	3,723	8,361	9,616	9,073	10,762	11,553	10,562	15,474	27,927	31,848
Penalties on traffic violations and criminal convictions	36,101	37,709	39,572	42,445	46,440	51,136	54,791	55,985	71,231	84,495
Sales of State property and fixed assets	5,236	6,028	10,301	11,479	9,888	4,971	2,614	19,617	20,445	5,253
State beach and park service fees	10,324	12,466	12,918	13,456	14,366	17,978	20,162	23,224	26,426	29,426
California Exposition and State Fair	1,235	1,368	....	....	....	....	....	....	....	....
Pari-mutuel wagering fees	....	....	1,166	1,263	1,338	1,410	1,576	1,520	1,636	1,434
Parking lot revenue	....	....	249	237	287	493	540	501	712	831
Not otherwise classified	181,960	177,780	249,516	278,334	301,966	341,791	433,943	478,706	525,506	697,181
Total—Other Revenue	**$681,412**	**$726,349**	**$944,466**	**$1,230,008**	**$1,589,601**	**$1,872,346**	**$1,833,760**	**$1,881,851**	**$1,973,156**	**$2,576,527**
Total—All Revenue	**$11,361,872**	**$13,251,628**	**$15,769,551**	**$17,431,038**	**$20,646,392**	**$21,872,291**	**$23,334,582**	**$24,240,868**	**$27,647,645**	**$31,615,765**

GOVERNMENTAL COST FUNDS
SCHEDULE OF EXPENDITURES BY FUNCTION AND CHARACTER
LAST TEN YEARS

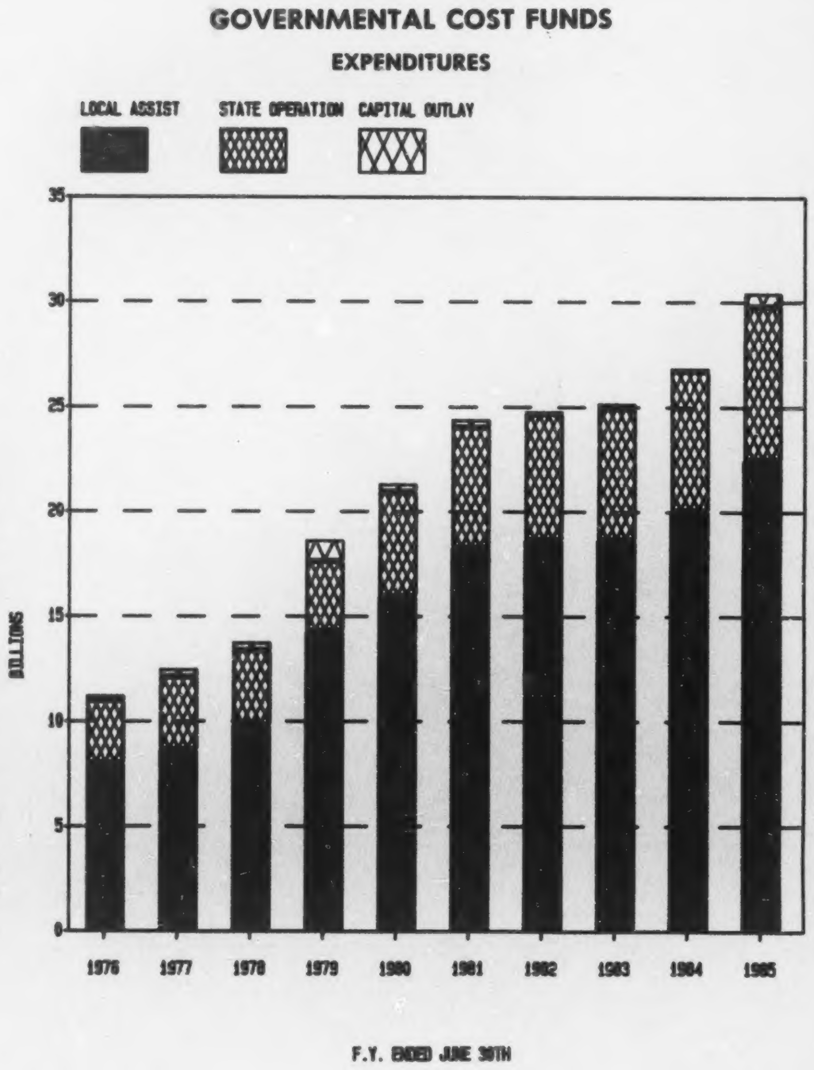
(In Thousands)

	1975–1976	1976–1977	1977–1978	1978–1979	1979–1980	1980–1981	1981–1982	1982–1983	1983–1984	1984–1985
Function										
Legislative, Judicial, Executive										
Legislative	$56,439	$62,022	$98,249	$66,433	$88,126	$99,208	$124,476	$111,401	$119,147	$126,054
Judicial	41,394	48,609	50,535	57,185	70,862	83,166	80,217	93,617	100,470	126,534
Executive	8,256	143,802	163,170	177,852	259,381	319,722	335,896	253,486	426,187	318,700
State Consumer Services	231,299	270,240	161,861	207,054	225,758	271,352	229,001	280,521	545,962	522,838
Business, Transportation, and Housing										
Business and Housing	43,523	51,244	35,576	67,155	161,100	96,870	86,886	68,553	86,363	117,897
Transportation	631,018	861,161	813,164	944,651	1,220,340	1,297,393	1,347,511	1,487,837	1,565,808	1,817,348
Resources	284,582	316,226	381,716	435,137	522,794	582,343	535,642	536,249	489,604	632,444
Health and Welfare	3,196,318	3,556,180	4,141,626	5,122,643	5,881,984	7,090,007	7,405,622	7,331,969	7,280,898	8,098,365
Education										
Education—K through 12	2,649,753	2,896,750	3,109,416	5,602,237	6,988,153	7,449,199	7,726,904	7,716,880	8,744,316	9,768,580
Higher Education	1,663,596	1,904,141	2,069,494	2,385,664	2,848,500	3,309,640	3,274,886	3,253,332	3,251,398	3,884,049
Correctional Programs	....	....	....	417,332	514,332	621,104	735,951	735,240	854,080	1,060,186
General Government										
General Administration	187,784	91,938	260,562	270,229	324,747	340,195	422,219	391,056	407,060	473,653
Debt Service	151,219	152,373	165,995	185,611	197,047	210,088	218,092	284,346	339,052	375,697
Tax Relief	1,306,206	1,344,981	1,425,570	778,634	999,941	1,337,588	1,310,763	1,347,377	1,123,195	946,929
Shared Revenues	775,837	847,458	945,554	1,028,459	1,149,655	1,176,883	985,061	1,012,365	1,151,820	1,797,573
Proposition 13 Relief	....	....	....	865,333	221	....	....	....	....	....
Miscellaneous	....	....	....	....	....	114,309	36,111	141,669	419,913	496,064
Credits for Overhead Services by General Fund	−20,123	−27,141	−30,712	−37,692	−36,816	−35,489	−49,846	−58,973	−73,601	−82,773
Statewide Indirect Cost Recoveries	....	....	....	....	−6,932	−11,075	−10,818	−17,865	−25,539	−21,231
Total	$11,207,101	$12,519,984	$13,811,776	$18,573,917	$21,409,193	$24,352,503	$24,794,574	$24,969,060	$26,806,133	$30,459,107
Character										
State Operations	$2,970,531	$3,510,577	$3,616,346	$3,345,320	$5,040,909	$5,705,647	$6,012,278	$6,241,328	$6,648,468	$7,363,566
Local Assistance	8,004,148	8,585,148	9,798,565	14,179,614	15,921,031	18,200,113	18,622,285	18,531,951	19,993,155	22,483,639
Capital Outlay	232,422	424,259	396,865	1,048,983	447,253	446,743	160,011	195,781	164,510	611,902
Total	$11,207,101	$12,519,984	$13,811,776	$18,573,917	$21,409,193	$24,352,503	$24,794,574	$24,969,060	$26,806,133	$30,459,107



GOVERNMENTAL COST FUNDS

REVENUES



GOVERNMENTAL COST FUNDS

EXPENDITURES

ALL FUNDS

FINANCIAL CONDITION

OPERATIONS

GOVERNMENTAL COST FUNDS

FINANCIAL CONDITION

OPERATIONS

The year-end financial reports submitted by the agencies have not been audited by us, and accordingly, we cannot certify as to the completeness or consistency of the data contained therein.

Statement No. 1

ALL FUNDS
Statement of Financial Condition
June 30, 1985

	Grand Total	Governmental Cost Funds (Statement No. 3)	Working Capital and Revolving Funds (Statement No. 7)	Public Service Enterprise Funds (Statement No. 9)	Bond Funds (Statement No. 11)	Retirement Funds (Statement No. 13)	Trust and Agency Funds (Statement No. 15)
ASSETS							
Cash in State Treasury and Agency Accounts	$13,573,661,342	$2,589,849,553	$7,401,182,097	$154,568,724	$797,090,849	$82,383,663	$2,548,586,456
Deposits in Surplus Money Investment Fund	6,550,099,000	1,621,956,000	12,824,000	2,277,225,000	95,875,000	2,152,013,000	390,206,000
Investments	41,600,966,233	....	6,675,000	2,720,536,547	....	38,313,707,471	560,047,215
Amount on Deposit with U.S. Treasury	3,383,836,365	....	....	....	....	....	3,383,836,365
Receivables	2,588,851,269	755,163,723	147,700,804	247,390,147	152	1,048,335,886	390,260,557
Due from Other Funds	4,107,803,974	2,888,205,125	356,173,175	184,460,109	63,160,013	106,970,998	508,834,554
Due from Other Governments	1,285,104,183	15,193,065	55,233,865	16,045,108	....	3,198	1,198,628,947
Prepaid Expenses	1,234,610,246	115,848,068	7,227,012	53,823,183	....	299,340	1,057,412,643
Inventory	47,348,308	....	36,710,827	9,921,508	....	3,431	712,542
Advances and Loans Receivable	4,986,881,218	203,020,858	4,584,448	4,673,544,282	2,045,000	....	103,686,630
Securities and Other Property Held in Trust	8,422,465,189	....	....	34,819,672	....	....	8,387,645,517
Fixed Assets	4,734,589,268	....	653,570,402	3,561,676,202	....	414,799,918	104,542,746
Building Certificates Authorized—Unissued	3,194,318	....	3,194,318	....	....	....	....
Bonds Authorized—Unissued	3,798,000,000	....	....	1,003,000,000	2,795,000,000	....	....
Provision for Long-Term Obligations	978,602,457	15,649,457	....	908,798,000	....	....	54,155,000
Other Assets	873,054,507	293,613	2,453,315	834,837,235	....	13,129,199	22,341,145
Total Assets	$98,169,067,877	$8,205,179,462	$8,687,529,263	$16,680,645,717	$3,753,171,014	$42,131,646,104	$18,710,896,317
LIABILITIES							
Accounts Payable	$4,442,914,729	$2,136,821,288	$605,715,269	$250,276,005	$209,029,065	$343,403,609	$897,669,493
Benefits Payable	1,331,364,363	....	....	1,331,364,363	....	....	....
Due to Other Funds	4,146,389,838	1,874,817,488	467,176,435	517,393,089	288,487,540	110,000	998,405,286
Due to Other Governments	1,446,614,532	844,409,197	25,486,570	26,180,356	176,452,306	....	374,086,103
Accrued Interest Payable	267,770,197	47,621,501	....	219,132,144	....	....	1,016,552
Dividends Payable	100,000,000	....	....	100,000,000	....	....	....
Advance Collections	567,901,028	247,210,450	47,034,562	256,040,618	....	88,101	17,527,297
Deposits	7,340,695,172	6,327,590	7,285,098,530	47,758,525	....	....	1,510,527
Advances from Other Funds	80,651,638	15,638	2,464,803	78,121,197	....	....	50,000
Capital Lease Obligations	24,206,256	....	24,206,256	....	....	....	....
Notes Payable	33,449,190	....	5,932,035	26,390,584	258,544	724,088	143,939
Bonds Payable	9,710,467,880	....	....	9,644,771,740	1,140	....	65,695,000
Other Liabilities	145,723,234	64,100,413	2,786,005	12,222,822	150	38,887,014	27,726,830
Total Liabilities	$29,638,148,057	$5,221,323,565	$8,465,900,465	$12,509,651,443	$674,228,745	$383,212,812	$2,383,831,027

ALL FUNDS—Continued

Statement No. 1

Statement of Financial Condition

June 30, 1985

	Grand Total	Governmental Cost Funds (Statement No. 3)	Working Capital and Revolving Funds (Statement No. 7)	Public Service Enterprise Funds (Statement No. 9)	Bond Funds (Statement No. 11)	Retirement Funds (Statement No. 13)	Trust and Agency Funds (Statement No. 15)
RESERVES							
Reserve for Investment in Fixed Assets	$821,837,777	....	$14,921,855	$713,814,516	....	$810,532	$92,290,874
Reserve for Bonds and Building Certificates—Authorized and Unissued	821,194,318	....	3,194,318	818,000,000	....	....	....
Other Reserves	1,080,863,050	$1,431,570	274,840	116,264,121	....	....	962,892,519
Total Reserves	$2,723,895,145	$1,431,570	$18,391,013	$1,648,078,637	....	$810,532	$1,055,183,393
FUND BALANCE							
Deposits	$8,522,760,803	....	....	....	....	....	$8,522,760,803
Retirement Systems Reserves	41,747,622,760	....	....	....	....	$41,747,622,760	....
Working Capital Advance	10,038,218	....	$10,038,218	....	....	....	....
Investment in Fixed Assets	55,284,364	....	55,284,364	....	....	....	....
Designated for Unencumbered Balances of Continuing Appropriations	1,388,077,696	$688,683,718	....	....	$699,393,978	....	....
Undesignated (Available Surplus)	2,356,208,178	−14,468,497	−7,771,889	....	2,379,548,291	....	−1,099,727
Contingency Reserves for Economic Uncertainties	8,166,968,806	2,261,634,374	145,687,092	$2,497,108,346	....	....	3,262,538,994
Others	3,560,063,850	46,574,732	....	25,807,291	....	....	3,487,681,827
Total Fund Balance	$65,807,024,675	$2,982,424,327	$203,237,785	$2,522,915,637	$3,078,942,269	$41,747,622,760	$15,271,881,897
Total Liabilities, Reserves and Fund Balance	$98,169,067,877	$8,205,179,462	$8,687,529,263	$16,680,645,717	$3,753,171,014	$42,131,646,104	$18,710,896,317

Statement No. 2

ALL FUNDS
Statement of Operations
Fiscal Year Ended June 30, 1985

	Grand Total	Governmental Cost Funds (Statement No. 4)	Working Capital and Revolving Funds (Statement No. 8)	Public Service Enterprise Funds (Statement No. 10)	Bond Funds (Statement No. 12)	Retirement Funds (Statement No. 14)	Trust and Agency Funds (Statement No. 16)
FUND BALANCE, JUNE 30, 1984	**$55,182,131,361**	**$1,534,645,436**	**$200,173,575**	**$2,501,391,431**	**$2,114,734,786**	**$36,279,820,799**	**$12,551,365,334**
ADDITIONS							
Revenues	$31,615,764,520	$31,615,764,520	....	....	....	....	....
Operating Income	11,041,540,659	....	$4,953,199,980	$2,547,361,331	$15,860,594	....	$3,525,118,754
Revenues Collected for Other Funds	25,428,934,244	25,428,934,244	....	....	....	....	....
Receipts from Federal Government	8,635,871,416	....	....	....	....	....	8,635,871,416
Receipts from Local Government	113,711,085	....	....	....	113,711,085	....	....
Transfers from Other Funds	7,216,523,563	2,372,159,220	163,712,316	77,045,400	30,299	$11,705,741	4,591,870,587
Transfer from Federal Trust Fund	7,809,472,526	....	....	5,102,910	....	....	7,804,369,616
Income from Investments	7,372,825,046	....	644,395,747	643,370,346	100,074,985	4,162,988,421	1,821,995,547
Bonds Authorized	1,455,000,000	....	....	....	1,455,000,000	....	....
Proceeds from Sale of Bonds	136,211,483	....	....	130,084,323	....	....	6,127,160
Retirement Systems Receipts	3,917,586,757	....	....	....	....	3,917,586,757	....
Sales Tax Collected for Local Government	2,454,926,990	2,454,926,990	....	....	....	....	....
Trust Receipts	743,663,861	....	....	....	....	....	743,663,861
Receipts from Depositors	433,437,969	....	....	....	....	....	433,437,969
Net Increase in Accountability for Deposits	1,136,839,104	....	....	....	....	....	1,136,839,104
Prior Year Revenue Adjustments	119,176,315	17,297,149	1,872,697	71,953,792	1,975,811	9,752,082	16,324,784
Prior Year Surplus Adjustments	5,120,502	....	4,919,872	200,630	....	....	....
Other Additions	4,616,746,469	4,318,082,925	76,247,106	189,180,013	269,855	8,886,664	24,079,906
Total Additions	**$114,253,352,509**	**$66,207,165,048**	**$5,344,347,718**	**$3,664,298,745**	**$1,686,922,629**	**$8,110,919,665**	**$28,739,698,704**

ALL FUNDS—Continued

Statement No. 2

Statement of Operations

Fiscal Year Ended June 30, 1985

	Grand Total	Governmental Cost Funds (Statement No. 4)	Working Capital and Revolving Funds (Statement No. 8)	Public Service Enterprise Funds (Statement No. 10)	Bond Funds (Statement No. 12)	Retirement Funds (Statement No. 14)	Trust and Agency Funds (Statement No. 16)
DEDUCTIONS							
Governmental Cost Expenditures	$30,459,107,167	$30,459,107,167	....	....	....	....	....
Operating Expenditures and Expenses	14,266,537,545	....	$5,746,723,894	$1,922,962,376	$475,078,522	....	$6,121,772,753
Disbursement of Revenues Collected for Other Funds	25,428,934,244	25,428,934,244	....	....	....	....	....
Expenditures of Receipts from Federal Government, Other State and Local Agencies	10,401,918,028	....	....	....	....	....	10,401,918,028
Transfers to Other Funds	10,348,646,854	2,257,808,255	7,791,247	74,158,758	394,853,563	....	7,614,035,031
Net Income Available for Dividends	272,415,476	....	....	272,415,476	....	....	....
Redemption of Bonds and Notes	25,025,000	....	....	23,045,000	....	....	1,980,000
Interest on Bonded Debt	627,782,429	....	....	623,458,724	....	....	4,323,705
Workers Benefit Payments	528,019,933	....	....	528,019,933	....	....	....
Reimbursements to General Fund for Debt Service	205,014,553	....	....	....	205,014,553	....	....
Retirement Systems Expenditures	2,643,160,529	....	....	....	....	$2,643,160,529	....
Distributions of Local Sales Tax Collections	2,454,926,990	2,454,926,990	....	....	....	....	....
Securities Released or Sold	37,823,515	....	....	....	....	....	37,823,515
Payments to and for Depositors	1,855,933,543	....	....	....	....	....	1,855,933,543
Net Decrease in Accountability for Deposits	26,265,313	....	26,265,313	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	−360,895,174	−97,912,828	1,184,963	122,928,496	−352,231,492	−42,825	−34,821,488
Prior Year Surplus Adjustments	51,088,493	....	5,330,694	45,299,616	....	....	458,183
Other Deductions	4,356,754,757	4,256,522,329	53,987,397	30,486,160	....	....	15,758,871
Total Deductions	$103,628,459,195	$64,759,386,157	$5,841,283,508	$3,642,774,539	$722,715,146	$2,643,117,704	$26,019,182,141
FUND BALANCE, JUNE 30, 1985	$65,807,024,675	$2,982,424,327	$203,237,785	$2,522,915,637	$3,078,942,269	$41,747,622,760	$15,271,881,897

Statement No. 3

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS

Statement of Financial Condition

June 30, 1985

	General Fund	Total General Fund Special Accounts	Access for Handicapped Account	State Agricultural and Forestry Residue Utilization Account	Attorney General Antitrust Account	Boxer's Pension Account	Clean Coal Account
ASSETS							
Cash in State Treasury and Agency Accounts	$1,276,726,049	$284,020,422	$165,429	$6,017,788	....	$11,662	$744,002
Deposits in Surplus Money Investment Fund	....	20,456,000	....	....	....	....	....
Receivables	82,082,138	1,269,614	....	....	....	....	....
Due from Other Funds	1,083,552,386	49,388,969	27,130	....	....	....	....
Due from Other Governments	12,601,546	320,633	....	....	....	....	....
Prepaid Expenses	102,265,575	40,321	....	....	....	....	....
Advances to Other Funds	129,633,513	1,796,567	....	....	....	....	....
Loans to Other Governmental Entities	....	235,679	....	....	....	....	....
Provision for Long-Term Obligations	....	10,948,197	....	....	....	....	....
Other Assets	293,088	....	....	....	....	....	....
Total Assets	**$2,687,154,295**	**$368,476,402**	**$192,559**	**$6,017,788**	....	**$11,662**	**$744,002**
LIABILITIES							
Acounts Payable	$552,548,157	$64,836,597	....	$2,876,652	....	....	$743,661
Due to Other Funds	443,346,593	49,211,516	$387,497	....	....	....	....
Due to Other Governments	196,848,522	2,863,531	....	....	....	....	....
Accrued Interest Payable	47,621,501	....	....	....	....	....	....
Advance Collections	30,054,852	247,754	214,000	....	....	....	....
Deposits	89,824	....	....	....	....	....	....
Advances and Loans Payable	....	15,638	....	....	....	....	....
Other Liabilities	16,434,028	49,728	652	....	....	....	....
Total Liabilities	**$1,286,943,477**	**$117,224,764**	**$602,149**	**$2,876,652**	....	....	**$743,661**
FUND BALANCE							
Designated for Unencumbered Balances of Continuing Appropriations	$63,119,240	$99,013,437	....	$4,895,548	....	....	....
Undesignated (Available Surplus)	....	−9,803,644	$−409,590	−1,754,412	....	....	....
Contingency Reserve for Economic Uncertainties	1,337,091,578	162,041,845	....	....	....	$11,662	$341
Total Fund Balance	**$1,400,210,818**	**$251,251,638**	**$−409,590**	**$3,141,136**	....	**$11,662**	**$341**
Total Liabilities and Fund Balance	**$2,687,154,295**	**$368,476,402**	**$192,559**	**$6,017,788**	....	**$11,662**	**$744,002**

Statement No. 4

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS

Statement of Operations

Fiscal Year Ended June 30, 1985

	General Fund	Total General Fund Special Accounts	Access for Handicapped Account	State Agricultural and Forestry Residue Utilization Account	Attorney General Antitrust Account	Boxer's Pension Account	Clean Coal Account
FUND BALANCE, JUNE 30, 1984	**$490,621,849**	**$65,781,119**	**$-214,300**	**$4,902,704**	....	**$11,662**	**$154**
ADDITIONS							
Revenues	$26,552,400,667	$375,876,749	$323,403	....	$60,292	....	....
Transfers from Other Funds	53,490,121	54,986,778	....	....	....	....	....
Prior Year Revenue Adjustments	2,120,547	1,244,351	....	....	....	....	....
Other Additions	20,652,320	2,279,728,245	....	....	....	....	....
Total Additions	**$26,628,663,655**	**$2,711,836,123**	**$323,403**	....	**$60,292**	....	....
DEDUCTIONS							
Appropriation Expenditures							
State Operations	$5,660,071,257	$147,235,656	$501,754	$2,485,351	$22	....	....
Local Assistance	19,928,534,548	42,175,876	....	....	....	....	....
Capital Outlay	9,155,026	47,534,813	....	....	....	....	....
Total	**$25,597,760,831**	**$236,946,345**	**$501,754**	**$2,485,351**	**$22**	....	....
Transfers to Other Funds	$159,325,275	$19,666,851	....	....	$60,270	....	....
Adjustments to Prior Year Appropriation Expenditures	-38,011,420	-7,341,642	$16,939	$-723,783	....	....	$-187
Other Deductions	....	2,277,094,050	....	....	....	....	....
Total Deductions	**$25,719,074,686**	**$2,526,365,604**	**$518,693**	**$1,761,568**	**$60,292**	....	**$-187**
FUND BALANCE, JUNE 30, 1985	**$1,400,210,818**	**$251,251,638**	**$-409,590**	**$3,141,136**	....	**$11,662**	**$341**

Statement No. 3

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	County School Service Fund Contingency Account	Dealers' Record of Sale Special Account	Elevator Safety Account	State Emergency Telephone Number Account	State Energy Conservation Assistance Account	State Energy Loan Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$100,000	$23,139	$559,686	$9,021,437	$12,392,043	
Receivables		22,134	217,315	11,229	64,542	
Due from Other Funds				227,203	225,821	
Due from Other Governments				742	122,888	
Advances to Other Funds			224,400			
Loans to Other Governmental Entities						$235,679
Total Assets	$100,000	$45,273	$1,001,401	$9,260,611	$12,805,294	$235,679
LIABILITIES						
Accounts Payable		$22,101	$15,099	$2,068,751	$7,966,190	
Due to Other Funds		23,139	177,072	1,194,471		
Total Liabilities		$45,240	$192,171	$3,263,222	$7,966,190	
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations					$8,398,870	
Undesignated (Available Surplus)					−3,559,766	
Contingency Reserve for Economic Uncertainties	$100,000	$33	$809,230	$5,997,389		$235,679
Total Fund Balance	$100,000	$33	$809,230	$5,997,389	$4,839,104	$235,679
Total Liabilities and Fund Balance	$100,000	$45,273	$1,001,401	$9,260,611	$12,805,294	$235,679

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	County School Service Fund Contingency Account	Dealers' Record of Sale Special Account	Elevator Safety Account	State Emergency Telephone Number Account	State Energy Conservation Assistance Account	State Energy Loan Fund
FUND BALANCE, JUNE 30, 1984	$88,171	....	$1,062,912	$11,821,658	$5,462,544	....
ADDITIONS						
Revenues	....	$755,879	$1,830,257	$30,189,631	$1,230,050	$158,792
Transfers from Other Funds	$62,385	....	....	....	504,570	....
Prior Year Revenue Adjustments	....	27	886	....	−58	....
Other Additions	....	....	....	....	2,444,808	76,887
Total Additions	$62,385	$755,906	$1,831,143	$30,189,631	$4,179,370	$235,679
DEDUCTIONS						
Appropriation Expenditures						
State Operations	....	$755,878	$2,073,215	$626,797	$5,231,157	....
Local Assistance	....	....	....	34,980,417	−423,694	....
Total	....	$755,878	$2,073,215	$35,607,214	$4,807,463	....
Transfers to Other Funds	$50,556	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	$−5	$11,610	$406,686	$−4,653	....
Total Deductions	$50,556	$755,873	$2,084,825	$36,013,900	$4,802,810	
FUND BALANCE, JUNE 30, 1985	$100,000	$33	$809,230	$5,997,389	$4,839,104	$235,679

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Energy Resources Programs Account	Energy Technologies Research, Development, and Demonstration Account	Farm Labor Contractors Special Account	Farmlands Mapping Account	Fingerprint Fees Account	First Offender Program Evaluation Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$16,825,281	$1,000,000	$210,900	$464	$1,464,666	$660,931
Receivables	38,120	....	....	4	27,872	....
Due from Other Funds	894,171	....	....	6,975	1,935,487	....
Due from Other Governments	....	....	....	6	196,297	....
Prepaid Expenses	40,321	....	....	....	....	....
Advances to Other Funds	743,467	....	....	....	....	....
Total Assets	$18,541,360	$1,000,000	$210,900	$7,449	$3,624,322	$660,931
LIABILITIES						
Accounts Payable	$4,944,354	....	....	....	$858,057	....
Due to Other Funds	718,903	....	....	$7,045	....	$106,814
Other Liabilities	3,600	....	....	....	....	....
Total Liabilities	$5,666,857	....	....	$7,045	$858,057	$106,814
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	....	$129,300	....	....	....
Contingency Reserve for Economic Uncertainties	$12,874,503	$1,000,000	81,600	$404	$2,766,265	$554,117
Total Fund Balance	$12,874,503	$1,000,000	$210,900	$404	$2,766,265	$554,117
Total Liabilities and Fund Balance	$18,541,360	$1,000,000	$210,900	$7,449	$3,624,322	$660,931

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Energy Resources Programs Account	Energy Technologies Research, Development, and Demonstration Account	Farm Labor Contractors Special Account	Farmlands Mapping Account	Fingerprint Fees Account	First Offender Program Evaluation Fund
FUND BALANCE, JUNE 30, 1984	$6,539,311	....	$182,525	....	$1,038,955	$246,715
ADDITIONS						
Revenues	$95,162	....	$28,375	$450,404	$8,368,749	$547,318
Transfers from Other Funds	34,453,979	$1,000,000	....	....	....	....
Prior Year Revenue Adjustments	1,056	....	....	....	−6,043	
Total Additions	$34,550,197	$1,000,000	$28,375	$450,404	$8,362,706	$547,318
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$26,984,647	....	....	$450,000	$6,633,827	$239,916
Total	$26,984,647	....	....	$450,000	$6,633,827	$239,916
Transfers to Other Funds	$1,055,025	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	175,333	....	....	....	$1,569	....
Total Deductions	$28,215,005	....	....	$450,000	$6,635,396	$239,916
FUND BALANCE, JUNE 30, 1985	$12,874,503	$1,000,000	$210,900	$404	$2,766,265	$554,117

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Gaming Registration Fee Account	Geothermal Resources Development Account	Hazardous Substance Account—Site Operations and Maintenance Account	Hazardous Substance Sub-Account	Hazardous Waste Control Account	Manufactured Home License Fee Account
ASSETS						
Cash in State Treasury and Agency Accounts	$197,644	$4,847,577	$1,138	$911,967	$7,572,042	$1,645,079
Deposits in Surplus Money Investment Fund	....	....	1,882,000	18,574,000	....	....
Due from Other Funds	....	4,612,746	6,306	15,973,605	1,010,224	6,334,264
Advances to Other Funds	....	....	....	....	....	168,400
Total Assets	$197,644	$9,460,323	$1,889,444	$35,459,572	$8,582,266	$8,147,743
LIABILITIES						
Accounts Payable	$88,547	$5,900,774	$647,299	$11,764,297	$2,527	....
Due to Other Funds	41,601	1,201,616	....	14,786,994	3,881,973	$581,983
Due to Other Governments	....	1,845,099	....	896,432	....	....
Total Liabilities	$130,148	$8,947,489	$647,299	$27,447,723	$3,884,500	$581,983
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	$250,687	$50,000	....
Contingency Reserve for Economic Uncertainties	$67,496	$512,834	$1,242,145	7,761,162	4,647,766	$7,565,760
Total Fund Balance	$67,496	$512,834	$1,242,145	$8,011,849	$4,697,766	$7,565,760
Total Liabilities and Fund Balances	$197,644	$9,460,323	$1,889,444	$35,459,572	$8,582,266	$8,147,743

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Gaming Registration Fee Account	Geothermal Resources Development Account	Hazardous Substance Account—Site Operations and Maintenance Account	Hazardous Substance Sub-Account	Hazardous Waste Control Account	Manufactured Home License Fee Account
FUND BALANCE, JUNE 30, 1984	....	$2,185,339	....	$2,079,080	$4,816,719	$6,729,317
ADDITIONS						
Revenues	$493,742	$8,907,735	$6,306	$13,561,505	$13,477,975	$22,931,176
Transfers from Other Funds	....	....	1,883,138	....	....	....
Prior Year Revenue Adjustments	....	953,296	....	3,920,740	−16,335	−3,559,262
Total Additions	$493,742	$9,861,031	$1,889,444	$17,482,245	$13,461,640	$19,371,914
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$426,246	$6,902,227	$647,299	$15,498,647	$13,631,320	$18,535,471
Local Assistance	....	4,631,309	....	1,500,000	....	....
Total	$426,246	$11,533,536	$647,299	$16,998,647	$13,631,320	$18,535,471
Adjustments to Prior Year Appropriation Expenditures	....	....	....	$−5,449,171	$−50,727	....
Total Deductions	$426,246	$11,533,536	$647,299	$11,549,476	$13,580,593	$18,535,471
FUND BALANCE, JUNE 30, 1985	$67,496	$512,834	$1,242,145	$8,011,849	$4,697,766	$7,565,760

Statement No. 3

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Mortgage Bond Allocation Fee Account	Mosquitoborne Disease Surveillance Account	State Motor Vehicle Insurance Account	Motor Vehicle Parking Facilities Moneys Account	Narcotics Assistance and Relinquishment by Criminal Offender Fund	State Notes Expense Account	Nuclear Planning Assessment Special Account
ASSETS							
Cash in State Treasury and Agency Accounts	$43,011	$41,750	$5,451,336	$1,017,308	$496,794	$250,000	$493,831
Receivables	12,610			40,416			30,000
Due from Other Funds			2,468	44,520			
Advances to Other Funds							28,700
Total Assets	$55,621	$41,750	$5,453,804	$1,102,244	$496,794	$250,000	$552,531
LIABILITIES							
Accounts Payable			$532,986	$148,476			$6,991
Due to Other Funds	$5,460		271,150	189,741			276,049
Advances and Loans Payable				15,638			
Total Liabilities	$5,460		$804,136	$353,855			$283,040
FUND BALANCE							
Designated for Unencumbered Balances of Continuing Appropriations			$4,561,726			$250,000	$40,399
Contingency Reserve for Economic Uncertainties	$50,161	$41,750	87,942	$748,389	$496,794		229,092
Total Fund Balance	$50,161	$41,750	$4,649,668	$748,389	$496,794	$250,000	$269,491
Total Liabilities and Fund Balance	$55,621	$41,750	$5,453,804	$1,102,244	$496,794	$250,000	$552,531

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Mortgage Bond Allocation Fee Account	Mosquitoborne Disease Surveillance Account	State Motor Vehicle Insurance Account	Motor Vehicle Parking Facilities Moneys Account	Narcotics Assistance and Relinquishment by Criminal Offender Fund	State Notes Expense Account	Nuclear Planning Assessment Special Account
FUND BALANCE, JUNE 30, 1984	$29,633	....	$3,254,371	$517,875	$594	$250,000	$379,947
ADDITIONS							
Revenues	$27,000	$41,750	$7,054,565	$2,125,129	$496,200	....	$683,582
Transfers from Other Funds	....	....	....	....	....	$101,772	....
Prior Year Revenue Adjustments	....	....	−5,423	−2,689	....	....	....
Total Additions	$27,000	$41,750	$7,049,142	$2,122,440	$496,200	$101,772	$683,582
DEDUCTIONS							
Appropriation Expenditures							
State Operations	$6,472	....	$5,654,612	$1,930,358	....	$101,772	$278,973
Local Assistance	....	....	....	....	....	....	432,394
Total	$6,472	....	$5,654,612	$1,930,358	....	$101,772	$711,367
Adjustments to Prior Year Appropriation Expenditures	....	....	$−767	$−38,432	....	....	$82,671
Total Deductions	$6,472	....	$5,653,845	$1,891,926	....	$101,772	$794,038
FUND BALANCE, JUNE 30, 1985	$50,161	$41,750	$4,649,668	$748,389	$496,794	$250,000	$269,491

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Pressure Vessel Account	Property Acquisition Law Money Account	Public Utilities Commission Transportation Reimbursement Account	Public Utilities Commission Utilities Reimbursement Account	Renewable Resource Energy Agriculture Account	Roberti-Z'Berg Urban Open Space and Recreation Program Account	Seismic Gas Valve Certification Fee Account	Special Account for Capital Outlay
ASSETS								
Cash in State Treasury and Agency Accounts	$1,207,380	$2,072,529	$77,680	$5,467,004	$157,838	$6,902,916	....	$194,178,701
Receivables	267,278	96,715	....	....	....	....	....	435,345
Due from Other Funds	....	75,295	....	....	....	....	....	5,803,140
Due from Other Governments	....	....	....	....	....	....	....	700
Advances to Other Funds	326,400	....	....	....	....	....	....	....
Provision for Long-Term Obligations	....	....	512,232	9,885,965	....	....	....	....
Totals Assets	**$1,801,058**	**$2,244,539**	**$589,912**	**$15,352,969**	**$157,838**	**$6,902,916**	....	**$200,417,886**
LIABILITIES								
Accounts Payable	$21,688	$15,319	....	....	....	$4,707,856	....	$8,117,634
Due to Other Funds	212,716	83,433	$512,232	$9,885,965	....	....	....	13,841,128
Due to Other Governments	....	....	....	....	....	....	....	122,000
Advance Collections	....	....	....	....	....	....	....	33,754
Other Liabilities	....	267	28,076	....	....	....	....	17,133
Total Liabilities	**$234,404**	**$99,019**	**$540,308**	**$9,885,965**	....	**$4,707,856**	....	**$22,131,649**
FUND BALANCE								
Designated for Unencumbered Balances of Continuing Appropriations	....	$1,228,863	$508,000	$8,551,000	$220,677	$2,195,060	$111	$67,183,196
Undesignated (Available Surplus)	....	....	−458,396	−3,083,996	−62,839	....	....	....
Contingency Reserve for Economic Uncertainties	$1,566,654	916,657	....	....	....	....	−111	111,103,041
Total Fund Balance	**$1,566,654**	**$2,145,520**	**$49,604**	**$5,467,004**	**$157,838**	**$2,195,060**	....	**$178,286,237**
Total Liabilities and Fund Balance	**$1,801,058**	**$2,244,539**	**$589,912**	**$15,352,969**	**$157,838**	**$6,902,916**	....	**$200,417,886**

Statement of Operations

Fiscal Year Ended June 30, 1985

	Pressure Vessel Account	Property Acquisition Law Money Account	Public Utilities Commission Transportation Reimbursement Account	Public Utilities Commission Utilities Reimbursement Account	Renewable Resources Energy Agriculture Account	Roberti-Z'Berg Urban Open Space and Recreation Program Account	Seismic Gas Valve Certification Fee Account	Special Account for Capital Outlay
FUND BALANCE, JUNE 30, 1984	$1,871,966	$1,677,732	$-1,459,511	$707,170	$157,838	....	....	$10,889,513
ADDITIONS								
Revenues	$1,939,920	$1,051,013	$2,844,733	$33,662,247	....	....	....	$219,270,500
Transfers from Other Funds	....	....	500,000	....	....	$2,139,934	....	13,790,000
Prior Year Revenue Adjustments	-30,232	-15,793	127	4,051	....	....	....	....
Other Additions	....	....	....	....	....	....	....	112,500
Total Additions	$1,909,688	$1,035,220	$3,344,860	$33,666,298	....	$2,139,934	....	$233,173,000
DEDUCTIONS								
Appropriations	....	....	....	....	....	....	....	....
State Operations	$2,215,144	$555,559	$2,835,745	$28,306,464	....	....	....	$24
Local Assistance	....	....	....	....	....	$-55,126	....	1,126,000
Capital Outlay	....	....	....	....	....	....	....	47,534,813
Total	$2,215,144	$555,559	$2,835,745	$28,306,464	....	$-55,126	....	$48,660,837
Transfers to Other Funds	....	....	....	$600,000	....	....	....	$17,900,000
Adjustments to Prior Year Appropriation Expenditures	$-144	$11,873	$-1,000,000	....	....	....	....	-784,561
Total Deductions	$2,215,000	$567,432	$1,835,745	$28,906,464	....	$-55,126	....	$65,776,276
FUND BALANCE, JUNE 30, 1985	$1,566,654	$2,145,520	$49,604	$5,467,004	$157,838	$2,195,060	....	$178,286,237

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Special Financing Account	California State Fair Police Special Account	Subsequent Injuries Moneys Fund	Surface Mining and Reclamation Account	Tax Relief and Refund Account	Underground Container Inventory Account	Underground Storage Tank Fund	Vietnam Veterans Memorial Account
ASSETS								
Cash in State Treasury and Agency Accounts	$20,654	$17,292	$120,392	$52,888	$1,128,389	$293,865	$140,889	$15,100
Receivables	....	....	....	....	....	6,034	....	....
Due from Other Funds	....	....	....	....	12,209,614	....	....	....
Advances to Other Funds	....	....	....	305,200	....	....	....	....
Provision for Long-Term Obligations	....	....	....	....	....	....	550,000	....
Total Assets	$20,654	$17,292	$120,392	$358,088	$13,338,003	$299,899	$690,889	$15,100
LIABILITIES								
Accounts Payable	....	$2,991	....	$28,954	$13,338,003	$13,056	$4,142	$192
Due to Other Funds	....	....	....	147,225	....	55,296	611,392	10,621
Total Liabilities	....	$2,991	....	$176,179	$13,338,003	$68,352	$615,534	$10,813
FUND BALANCE								
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	....	....	....	$550,000	....
Undesignated (Available Surplus)	....	....	....	....	....	....	−474,645	....
Contingency Reserve for Economic Uncertainties	$20,654	$14,301	$120,392	$181,909	....	$231,547	....	$4,287
Total Fund Balance	$20,654	$14,301	$120,392	$181,909	....	$231,547	$75,355	$4,287
Total Liabilities and Fund Balance	$20,654	$17,292	$120,392	$358,088	$13,338,003	$299,899	$690,889	$15,100

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Special Financing Account	California State Fair Police Special Account	Subsequent Injuries Moneys Fund	Surface Mining and Reclamation Account	Tax Relief and Refund Account	Underground Container Inventory Account	Underground Storage Tank Fund	Vietnam Veterans Memorial Account
FUND BALANCE, JUNE 30, 1984	....	$14,622	$91,950	$442,563	....	....	....	$1,390
ADDITIONS								
Revenues	....	$7,564	$1,035,451	$1,100,000	....	$1,088,501	$9,156	$22,687
Transfers from Other Funds	....	....	....	....	....	....	550,000	1,000
Prior Year Revenue Adjustments	....	....	....	....	....	....	....	3
Other Additions	....	....	....	....	$2,277,094,050	....	....	....
Total Additions	....	$7,564	$1,035,451	$1,100,000	$2,277,094,050	$1,088,501	$559,156	$23,690
DEDUCTIONS								
Appropriation Expenditures								
State Operations	....	$7,885	$996,352	$1,361,974	....	$856,954	$483,801	$19,793
Local Assistance	$ – 15,424	....	....	....	....	....	....	....
Total	$ – 15,424	$7,885	$996,352	$1,361,974	....	$856,954	$483,801	$19,793
Transfers to Other Funds	....	....	....	....	....	....	....	$1,000
Adjustments to Prior Year Appropriation Expenditures	$ – 5,230	....	$10,657	$ – 1,320	....	....	....	....
Other Deductions	....	....	....	....	$2,277,094,050	....	....	....
Total Deductions	$ – 20,654	$7,885	$1,007,009	$1,360,654	$2,277,094,050	$856,954	$483,801	$20,793
FUND BALANCE, JUNE 30, 1985	$20,654	$14,301	$120,392	$181,909	....	$231,547	$75,355	$4,287

Statement No. 3

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Total Feeder Funds	Alcoholic Beverage Control Fund	Bank and Corporation Tax Fund	Cigarette Tax Fund	Estate Tax Fund	Gift Tax Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$634,860,644	$8,621,151	$2,419,884	$21,162,828	$74,022	$1,524
Deposits in Surplus Money Investment Fund	9,237,000	....	....	....	....	....
Receivables	452,113,160	44,127	52,700,000	19,994,302	12,961,451	820,497
Due from Other Funds	77,772,005	66,000	14	....	527,558	....
Total Assets	**$1,173,982,809**	**$8,731,278**	**$55,119,898**	**$41,157,130**	**$13,563,031**	**$822,021**
LIABILITIES						
Accounts Payable	$18,875,576	....	$11,564,830	....	....	....
Due to Other Funds	713,469,756	$1,288,973	43,555,068	$24,719,120	$13,563,031	$822,021
Due to Other Governments	417,757,162	....	....	....	....	....
Other Liabilities	7,442,305	7,442,305	....	....	....	....
Total Liabilities	**$1,157,544,799**	**$8,731,278**	**$55,119,898**	**$24,719,120**	**$13,563,031**	**$822,021**
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$16,438,010	....	....	$16,438,010	....	....
Total Fund Balance	**$16,438,010**	....	....	....	....	....
Total Liabilities and Fund Balance	**$1,173,982,809**	**$8,731,278**	**$55,119,898**	**$41,157,130**	**$13,563,031**	**$822,621**

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1985

	Total Feeder Funds	Alcoholic Beverage Control Fund	Bank and Corporation Tax Fund	Cigarette Tax Fund	Estate Tax Fund	Gift Tax Fund
FUND BALANCE, JUNE 30, 1984	$16,919,008	....	....	$16,919,008	....	....
ADDITIONS						
Revenues	$211,312,811	....	....	$78,290,390	....	....
Revenues Collected for Other Funds	25,428,934,244	$154,682,041	$3,664,764,306	184,579,537	$190,571,195	$2,080,153
Sales Taxes Collected for Local Government	2,454,926,990	....	....	....	....	....
Prior Year Revenue Adjustments	3,113,718	−66,554	1,823,353	−74,799	2,692,836	334,413
Total Additions	$28,098,287,763	$154,615,487	$3,666,587,659	$262,795,128	$193,264,031	$2,414,566
DEDUCTIONS						
Appropriation Expenditures						
Local Assistance	$79,946,631	....	....	$78,748,948	....	....
Total	$79,946,631	....	....	$78,748,948	....	....
Transfers to Other Funds	$131,824,738	....	....	....	....	....
Disbursement of Revenues Collected for Other Funds	25,428,934,244	$154,682,041	$3,664,764,306	$184,579,537	$190,571,195	$2,080,153
Distribution of Local Sales Tax Collections	2,454,926,990	....	....	....	....	....
Other Deductions	3,136,158	−66,554	1,823,353	−32,359	2,692,836	334,413
Total Deductions	$28,098,768,761	$154,615,487	$3,666,587,659	$263,276,126	$193,264,031	$2,414,566
FUND BALANCE, JUNE 30, 1985	$16,438,010	....	....	$16,438,010	....	....

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Highway Carriers Uniform Business License Tax Fund	Inheritance Tax Fund	Insurance Tax Fund	Personal Income Tax Fund	Retail Sales Tax Fund
ASSETS					
Cash in State Treasury and Agency Accounts	....	$188,199	$93,364	$6,732,795	$595,566,877
Deposits in Surplus Money Investment Fund	....	....	....	....	9,237,000
Receivables	....	33,507,843	1,309,939	220,775,001	110,000,000
Due from Other Funds	$1,286,625	7,247,671	5,583,608	46,758,090	16,302,439
Total Assets	$1,286,625	$40,943,713	$6,986,911	$274,265,886	$731,106,316
LIABILITIES					
Accounts Payable	....	....	$6,986,911	$275,790	$48,045
Due to Other Funds	$1,286,625	$40,943,713	....	273,990,096	313,301,109
Due to Other Governments	....	....	....	....	417,757,162
Total Liabilities	$1,286,625	$40,943,713	$6,986,911	$274,265,886	$731,106,316
FUND BALANCE					
Contingency Reserve for Economic Uncertainties	....	....	....	....	....
Total Fund Balance	....	....	....	....	....
Total Liabilities and Fund Balance	$1,286,625	$40,943,713	$6,986,911	$274,265,886	$731,106,316

GENERAL FUND, GENERAL FUND SPECIAL ACCOUNTS AND FEEDER FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Highway Carriers Uniform Business License Tax Fund	Inheritance Tax Fund	Insurance Tax Fund	Personal Income Tax Fund	Retail Sales Tax Fund
FUND BALANCE, JUNE 30, 1984	....	....	....	....	....
ADDITIONS					
Revenues	....	....	....	$1,972,421	$131,050,000
Revenues Collected for Other Funds	$4,039,939	$104,180,786	$643,139,381	10,813,833,581	9,667,063,325
Sales Taxes Collected for Local Government	....	....	....	....	2,454,926,990
Prior Year Revenue Adjustments	....	−7,808,251	5,864,048	−6,029,076	6,377,748
Total Additions	$4,039,939	$96,372,535	$649,003,429	$10,809,776,926	$12,259,418,063
DEDUCTIONS					
Appropriation Expenditures					
State Operations	....	....	....	$1,197,683	....
Total	....	....	....	$1,197,683	....
Transfers to Other Funds	....	....	....	$774,738	$131,050,000
Disbursement of Revenues Collected for Other Funds	$4,039,939	$104,180,786	$643,139,381	10,813,833,581	9,667,063,325
Distribution of Local Sales Tax Collections	....	....	....	....	2,454,926,990
Other Deductions	....	−7,808,251	5,864,048	−6,029,076	6,377,748
Total Deductions	$4,039,939	$96,372,535	$649,003,429	$10,809,776,926	$12,259,418,063
FUND BALANCE, JUNE 30, 1985	....	....	....	....	....

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS

Statement of Financial Condition

June 30, 1985

	Total Transportation Funds	Abandoned Railroad Account	Aeronautics Account	Bicycle Lane Account	State Highway Account	California Highway Patrol Law Enforcement Account
ASSETS						
Cash in State Treasury and Agency Accounts	$114,261,417	$1,384	$25,652	$1,235	$2,997,727	$1,354
Deposits in Surplus Money Investment Fund	1,262,372,000	4,049,000	7,413,000	1,707,000	633,587,000	15,046,000
Receivables	181,429,486	19,500	20,456	....	138,068,046	....
Due from Other Funds	1,336,669,560	269,140	432,252	99,921	885,328,070	2,238,385
Due from Other Governments	219,463	....	....	....	....	....
Prepaid Expenses	11,884,430	....	....	....	3,764,182	....
Advances to Other Funds	62,089,099	....	....	....	....	2,940,000
Total Assets	**$2,968,925,455**	**$4,339,024**	**$7,891,360**	**$1,808,156**	**$1,663,745,025**	**$20,225,739**
LIABILITIES						
Accounts Payable	$1,336,040,847	$2,050	$5,733,063	$1,070,725	$1,037,714,935	$109,438
Due to Other Funds	561,715,988	112,450	1,147,383	99,297	100,964,435	2,874,755
Due to Other Governments	2,120,663	....	....	....	....	....
Advance Collections	209,335,413	....	....	....	14,835,740	....
Deposits	6,237,766	....	....	....	6,237,766	....
Other Liabilities	36,259,071	....	....	....	13,801	....
Total Liabilities	**$2,151,709,748**	**$114,500**	**$6,880,446**	**$1,170,022**	**$1,159,766,677**	**$2,984,193**
RESERVES						
Other Reserves	$1,431,570	....	....	....	....	....
Total Reserves	**$1,431,570**	....	....	....	....	....
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$419,258,137	$1,498,128	....	$208,137	$401,290,904	....
Section 42273, Vehicle Code	46,574,732	....	....	....	....	....
Undesignated (Available Surplus)	−1,268,836	....	....	....	....	....
Contingency Reserve for Economic Uncertainties	351,220,104	2,726,396	$1,010,914	429,997	102,687,444	$17,241,546
Total Fund Balance	**$815,784,137**	**$4,224,524**	**$1,0[illegible]14**	**$638,134**	**$503,978,348**	**$17,241,546**
Total Liabilities, Reserves and Fund Balance	**$2,968,925,455**	**$4,339,024**	**$7,[illegible]360**	**$1,808,156**	**$1,663,745,025**	**$20,225,739**

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS
Statement of Operations
Fiscal Year Ended June 30, 1985

	Total Transportation Funds	Abandoned Railroad Account	Aeronautics Account	Bicycle Lane Account	State Highway Account	California Highway Patrol Law Enforcement Account
FUND BALANCE, JUNE 30, 1984	$678,627,395	$6,294,482	$880,072	$309,489	$356,829,226	$30,539,576
ADDITIONS						
Revenues	$3,484,742,000	$629,839	$778,928	$239,724	$415,919,104	$24,077,252
Transfers from Other Funds	1,971,240,438	....	5,450,628	360,000	631,903,459	28,300
Prior Year Revenue Adjustments	7,229,184	....	−1,512	....	1,239,516	....
Other Additions	1,979,165,514	....	....	....	44,726	....
Total Additions	$7,442,377,136	$629,839	$6,228,044	$599,724	$1,049,106,805	$24,105,552
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$1,023,588,601	$92,088	$2,096,608	$11,395	$274,719,383	$33,476,387
Local Assistance	2,061,021,928	....	4,040,898	299,560	200,313,652	....
Capital Outlay	495,081,167	1,101,571	....	....	482,520,473	....
Total	$3,579,691,696	$1,193,659	$6,137,506	$310,955	$957,553,508	$33,476,387
Transfers to Other Funds	$1,832,051,310	$1,500,000	$30,000	....	$26,636,000	....
Adjustments to Prior Year Appropriation Expenditures	−80,367,200	6,138	−70,304	$−39,876	−82,231,825	$3,927,195
Other Deductions	1,973,844,588	....	....	....	....	....
Total Deductions	$7,305,220,394	$2,699,797	$6,097,202	$271,079	$901,957,683	$37,403,582
FUND BALANCE, JUNE 30, 1985	$815,784,137	$4,224,524	$1,010,914	$638,134	$503,978,348	$17,241,546

Statement No. 3

OTHER GOVERNMENT COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Highway Users Tax Account	Mass Transit Revolving Account	Motor Vehicle Account	Motor Vehicle Account—New Motor Vehicle Board	Motor Vehicle Fuel Account	Motor Vehicle License Fee Account
ASSETS						
Cash in State Treasury and Agency Accounts	$305,182	$1,942	$107,554,732	$496,534	$2,702,845	$25,282
Deposits in Surplus Money Investment Fund		256,000	187,116,000		12,228,000	102,889,000
Receivables			4,153,743		7,526,525	
Due from Other Funds		742,058	26,751,568	52,250	2,662,507	180,725,222
Due from Other Governments			219,463			
Prepaid Expenses			3,155,659			
Advances to Other Funds			48,294,300			
Total Assets	**$305,182**	**$1,000,000**	**$377,245,465**	**$548,784**	**$25,119,877**	**$283,639,504**
LIABILITIES						
Accounts Payable	$90,328		$26,362,051		$13,799	
Due to Other Funds	94,854		227,802,901			$349,000
Due to Other Governments	120,000		2,000,663			
Advance Collections			59,216,126			121,081,997
Other Liabilities			11,288,049		826,423	
Total Liabilities	**$305,182**		**$326,669,790**		**$840,222**	**$121,430,997**
RESERVES						
Other Reserves						$1,431,570
Total Reserves						**$1,431,570**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations		$1,000,000	$4,000,943			
Section 42273, Vehicle Code			46,574,732			
Contingency Reserve for Economic Uncertainties				$548,784	$24,279,655	$160,776,937
Total Fund Balance		**$1,000,000**	**$50,575,675**	**$548,784**	**$24,279,655**	**$160,776,937**
Total Liabilities, Reserves and Fund Balance	**$305,182**	**$1,000,000**	**$377,245,465**	**$548,784**	**$25,119,877**	**$283,639,504**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Highway Users Tax Account	Mass Transit Revolving Account	Motor Vehicle Account	Motor Vehicle Account—New Motor Vehicle Board	Motor Vehicle Fuel Account	Motor Vehicle License Fee Account
FUND BALANCE, JUNE 30, 1984	....	$942,875	$66,790,339	....	$22,746,455	$136,834,917
ADDITIONS						
Revenues	....	....	$604,855,038	$548,784	$1,165,169,006	$1,241,615,372
Transfers from Other Funds	$1,130,751,506	....	30,116,596	....	....	17,556,029
Prior Year Revenue Adjustments	....	....	1,382,632	....	4,811,746	2,379,805
Total Additions	$1,130,751,506	....	$636,354,266	$548,784	$1,169,980,752	$1,261,551,206
DEDUCTIONS						
Appropriation Expenditures						
State Operations	....	....	$588,538,587	....	$17,977,200	$76,994,176
Local Assistance	$545,779,796	$-57,125	6,741,000	....	....	1,143,085,454
Capital Outlay	....	....	11,459,123	....	....	....
Total	$545,779,796	$-57,125	$606,738,710	....	$17,977,200	$1,220,079,630
Transfers to Other Funds	$584,971,710	....	$50,024,017	....	$1,150,386,402	$17,529,556
Adjustments to Prior Year Appropriation Expenditures	....	....	-4,193,797	....	83,950	....
Total Deductions	$1,130,751,506	$-57,125	$652,568,930	....	$1,168,447,552	$1,237,609,186
FUND BALANCE, JUNE 30, 1985	....	$1,000,000	$50,575,675	$548,784	$24,279,655	$160,776,937

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Financial Condition
June 30, 1985

	Motor Vehicle Transportation Tax Account	Olympic Reflectorized License Plate Account	Toll Bridge Revenue Account	Transportation Planning and Development Account	Transportation Revolving Account
ASSETS					
Cash in State Treasury and Agency Accounts	$25,093	$109,151	$1,514	$1,050	$10,740
Deposits in Surplus Money Investment Fund	470,000	....	26,443,000	147,069,000	124,099,000
Receivables	....	....	....	17,118,489	14,522,727
Due from Other Funds	918	31,232	5,767,653	29,881,540	201,686,844
Prepaid Expenses	....	....	....	874	4,963,715
Advances to Other Funds	....	....	....	10,854,799	....
Total Assets	$496,011	$140,383	$32,212,167	$204,925,752	$345,283,026
LIABILITIES					
Accounts Payable	....	....	....	$136,749,903	$128,194,555
Due to Other Funds	....	$569	....	55,963,921	172,306,423
Advance Collections	....	....	....	....	14,201,550
Other Liabilities	....	....	....	....	24,130,798
Total Liabilities	....	$569	....	$192,713,824	$338,833,326
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	....	$1,408,650	....	$9,851,375	....
Undesignated (Available Surplus)	....	−1,268,836	....	....	....
Contingency Reserve for Economic Uncertainties	$496,011	....	$32,212,167	2,360,553	$6,449,700
Total Fund Balance	$496,011	$139,814	$32,212,167	$12,211,928	$6,449,700
Total Liabilities and Fund Balance	$496,011	$140,383	$32,212,167	$204,925,752	$345,283,026

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1985

	Motor Vehicle Transportation Tax Account	Olympic Reflectorized License Plate Account	Toll Bridge Revenue Account	Transportation Planning and Development Account	Transportation Revolving Account
FUND BALANCE, JUNE 30, 1984	$1,169	$151,809	$23,687,824	$32,619,162	....
ADDITIONS					
Revenues	$919	$1,032,818	$16,933,609	$12,941,607	....
Transfers from Other Funds	493,923	....	....	153,406,497	$1,173,500
Prior Year Revenue Adjustments	....	1,256,792	−3,839,795	....	....
Other Additions	....	....	....	....	1,979,120,788
Total Additions	$494,842	$2,289,610	$13,093,814	$166,348,104	$1,980,294,288
DEDUCTIONS					
Appropriation Expenditures					
State Operations	....	$44,324	....	$29,638,453	....
Local Assistance	....	1,283,656	$4,569,471	154,965,566	....
Total	....	$1,327,980	$4,569,471	$184,604,019	....
Transfers to Other Funds	....	$973,625	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	....	....	$2,151,319	....
Other Deductions	....	....	....	....	$1,973,844,588
Total Deductions	....	$2,301,605	$4,569,471	$186,755,338	$1,973,844,588
FUND BALANCE, JUNE 30, 1985	$496,011	$139,814	$32,212,167	$12,211,928	$6,449,700

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Total Abandoned Vehicle Trust Fund through Winter Recreation Fund	Abandoned Vehicle Trust Fund	Acala Cotton Fund	Acupuncturists Fund	Agriculture Fund	
					Department of Agriculture Account	Agricultural Pest Control Research Account
ASSETS						
Cash in State Treasury and Agency Accounts	$279,981,021	$25,264	$1,743	$8,929	$567,200	$1,805
Deposits in Surplus Money Investment Fund	329,891,000	6,000	398,000	50,000	30,099,000	1,569,000
Receivables	38,269,325	....	1,253	34	620,902	39,988
Due from Other Funds	340,822,205	295	21,999	37,976	2,070,749	81,745
Due from Other Governments	2,051,423	....	....	....	32	....
Prepaid Expenses	1,657,742	....	....	....	....	....
Advances to Other Funds	9,266,000	....	....	....	4,425,600	....
Other Assets	525	....	....	....	....	....
Provision for Long-Term Obligations	4,701,260	....	....	....	....	....
Total Assets	**$1,006,640,501**	**$31,559**	**$422,995**	**$96,939**	**$37,783,483**	**$1,692,538**
LIABILITIES						
Accounts Payable	$164,520,111	....	....	$38,613	$420	....
Due to Other Funds	107,073,635	....	$87,628	14,668	7,715,246	$750,336
Due to Other Governments	224,819,319	....	....	....	....	....
Advance Collections	7,572,431	....	....	....	189,966	....
Other Liabilities	3,915,281	....	....	15	491,286	19
Total Liabilities	**$507,900,777**	....	**$87,628**	**$53,296**	**$8,396,918**	**$750,355**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$107,292,904	$1,829,684	....	....	....	$378,664
Undesignated (Available Surplus)	−3,396,017	−1,798,125	....	....	....	....
Contingency Reserve for Economic Uncertainties	394,842,837	....	$335,367	$43,643	$29,386,565	563,519
Total Fund Balance	**$498,739,724**	**$31,559**	**$335,367**	**$43,643**	**$29,386,565**	**$942,183**
Total Liabilities and Fund Balance	**$1,006,640,501**	**$31,559**	**$422,995**	**$96,939**	**$37,783,483**	**$1,692,538**

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

					Agriculture Fund	
	Total Abandoned Vehicle Trust Fund through Winter Recreation Fund	Abandoned Vehicle Trust Fund	Acala Cotton Fund	Acupuncturists Fund	Department of Agriculture Account	Agricultural Pest Control Research Account
FUND BALANCE, JUNE 30, 1984	$282,696,065	$30,976	$152,128	$187,890	$26,245,309	$1,519,655
ADDITIONS						
Revenues	$991,432,293	$583	$469,182	$191,958	$46,151,938	$192,222
Transfers from Other Funds	292,441,883	....	....	200	3,858,000	....
Prior Year Revenue Adjustments	3,589,349	....	....	270	1,932,720	−60,115
Other Additions	38,536,846	....	....	....	94,610	−12,032
Total Additions	$1,326,000,371	$583	$469,182	$192,428	$52,037,268	$120,075
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$548,248,504	....	$285,943	$326,216	$43,170,428	$716,754
Local Assistance	356,467,406	....	....	....	6,891,900	....
Capital Outlay	60,045,754	....	....	....	....	....
Total	$964,761,664	....	$285,943	$326,216	$50,062,328	$716,754
Transfers to Other Funds	$114,940,081	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	27,807,434	....	....	$10,459	$−1,166,316	$−19,207
Other Deductions	2,447,533	....	....	....	....	....
Total Deductions	$1,109,956,712	....	$285,943	$336,675	$48,896,012	$697,547
FUND BALANCE, JUNE 30, 1985	$498,739,724	$31,559	$335,367	$43,643	$29,386,565	$942,183

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Air Pollution Control Fund	Alcoholic Beverage Control Appeals Fund	Animal Health Technician Examining Committee Fund	Assembly Contingent Fund	Athletic Commission Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$8,968	$271,167	$12,716	$4,973,319	....
Deposits in Surplus Money Investment Fund	5,275,000	....	137,000	....	....
Receivables	4,905	7,543	....	....	....
Due from Other Funds	282,694	200	12,207	....	....
Total Assets	$5,571,567	$278,910	$161,923	$4,973,319	....
LIABILITIES					
Accounts Payable	....	$25,576	$6,053	$4,973,200	....
Due to Other Funds	$3,543,296	1,014	14,762	....	....
Other Liabilities	7,504	....	15	....	....
Total Liabilities	$3,550,800	$26,590	$20,830	$4,973,200	....
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	$119	....
Contingency Reserve for Economic Uncertainties	$2,020,767	$252,320	$141,093	....	....
Total Fund Balance	$2,020,767	$252,320	$141,093	$119	....
Total Liabilities and Fund Balance	$5,571,567	$278,910	$161,923	$4,973,319	

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Air Pollution Control Fund	Alcoholic Beverage Control Appeals Fund	Animal Health Technician Examining Committee Fund	Assembly Contingent Fund	Athletic Commission Fund
FUND BALANCE, JUNE 30, 1984	$2,599,315	$71,559	$121,508	$7,475,975	....
ADDITIONS					
Revenues	$2,398,748	$501,693	$81,759	....	....
Transfers from Other Funds	....	200	....	$54,763,002	....
Prior Year Revenue Adjustments	19,341	20,000	....	....	....
Total Additions	$2,418,089	$521,893	$81,759	$54,763,002	....
DEDUCTIONS					
Appropriation Expenditures					
State Operations	$3,638,492	$330,233	$63,396	$62,238,858	....
Total	$3,638,492	$330,233	$63,396	$62,238,858	....
Transfers to Other Funds	....	....	....	....	$-9,522
Adjustments to Prior Year Appropriation Expenditures	$-641,855	$10,899	$-1,222	....	9,522
Total Deductions	$2,996,637	$341,132	$62,174	$62,238,858	....
FUND BALANCE, JUNE 30, 1985	$2,020,767	$252,320	$141,093	$119	....

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Architecture Public Building Fund						
	Hospital Building Program Account	Hospital Plan Checking Account	School Building Program Account	Auctioneer Commission Fund	Auditor General Fund	Automotive Repair Fund	AWOL Abatement Program Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$153,383	$10,764	$441,749	$7,302	$950,630	$287,742	$4,000
Deposits in Surplus Money Investment Fund	5,783,000	2,593,000	2,041,000	113,000		3,711,000	
Receivables	290,410		599			169	
Due from Other Funds		1,111,364	167,880	1,940	415,671	605,697	
Prepaid Expenses					2,244	10,513	
Provision for Long-Term Obligations				4,937			
Total Assets	**$6,226,793**	**$3,715,128**	**$2,651,228**	**$127,179**	**$1,368,545**	**$4,615,121**	**$4,000**
LIABILITIES							
Accounts Payable				$1,584	$420,002	$204,174	
Due to Other Funds	$2,480,889		$797,789	12,151	101,896	135,282	$693
Advance Collections		$2,584,320	1,534,483			19,851	
Other Liabilities			11,959			4,914	
Total Liabilities	**$2,480,889**	**$2,584,320**	**$2,344,231**	**$13,735**	**$521,898**	**$364,221**	**$693**
FUND BALANCE							
Designated for Unencumbered Balances of Continuing Appropriations				$78,560			
Contingency Reserve for Economic Uncertainties	$3,745,904	$1,130,808	$306,997	34,884	$846,647	$4,250,900	$3,307
Total Fund Balance	**$3,745,904**	**$1,130,808**	**$306,997**	**$113,444**	**$846,647**	**$4,250,900**	**$3,307**
Total Liabilities and Fund Balance	**$6,226,793**	**$3,715,128**	**$2,651,228**	**$127,179**	**$1,368,545**	**$4,615,121**	**$4,000**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Architecture Public Building Fund						
	Hospital Building Program Account	Hospital Plan Checking Account	School Building Program Account	Auctioneer Commission Fund	Auditor General Fund	Automotive Repair Fund	AWOL Abatement Program Fund
FUND BALANCE, JUNE 30, 1984	$2,546,848	$612,395	$342,004	$79,872	....	$4,268,173	....
ADDITIONS							
Revenues	$9,911,162	$2,471,622	$1,983,622	$184,511	....	$6,147,553	....
Transfers from Other Funds	....	....	....	100	$3,247,166	8,600	....
Prior Year Revenue Adjustments	–10,221	139,633	–190,872	....	....	–15,319	....
Total Additions	$9,900,941	$2,611,255	$1,792,750	$184,611	$3,247,166	$6,140,834	....
DEDUCTIONS							
Appropriation Expenditures							
State Operations	$9,184,888	$2,092,842	$1,856,888	$147,039	$2,400,519	$6,180,257	$–1,307
Total	$9,184,888	$2,092,842	$1,856,888	$147,039	$2,400,519	$6,180,257	$–1,307
Transfers to Other Funds	....	....	....	$4,000	....	....	....
Adjustments to Prior Year Appropriation Expenditures	$–483,003	....	$–29,131	....	....	$–22,150	$–2,000
Total Deductions	$8,701,885	$2,092,842	$1,827,757	$151,039	$2,400,519	$6,158,107	$–3,307
FUND BALANCE, JUNE 30, 1985	$3,745,904	$1,130,808	$306,997	$113,444	$846,647	$4,250,900	$3,307

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Financial Condition
June 30, 1985

	Bagley Conservation Fund	State Banking Fund	State Bicycle License and Registration Fund	Capital Outlay Fund for Public Higher Education	Chiropractic Examiners' Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$16,379	$120,028	$44,549	$94,180,142	$16,280
Deposits in Surplus Money Investment Fund	...	3,150,000	...	...	445,000
Receivables	...	69,744	...	−3	315
Due from Other Funds	...	269,431	97	97,949	22,325
Prepaid Expenses	...	41,606	...	...	11,354
Total Assets	$16,379	$3,650,809	$44,646	$94,278,088	$495,274
LIABILITIES					
Accounts Payable	...	$138,375	...	$21,633,552	$77,191
Due to Other Funds	...	...	...	228,031	93,474
Due to Other Governments	...	...	...	303,199	...
Total Liabilities	...	$138,375	...	$22,164,782	$170,665
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	...	...	...	$58,838,680	...
Contingency Reserve for Economic Uncertainties	$16,379	$3,512,434	$44,646	13,274,626	$324,609
Total Fund Balance	$16,379	$3,512,434	$44,646	$72,113,306	$324,609
Total Liabilities and Fund Balance	$16,379	$3,650,809	$44,646	$94,278,088	$495,274

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1985

	Bagley Conservation Fund	State Banking Fund	State Bicycle License and Registration Fund	Captial Outlay Fund for Public Higher Education	Chiropractic Examiners' Fund
FUND BALANCE, JUNE 30, 1984	$279,384	$3,903,576	$39,777	$28,311,058	$255,316
ADDITIONS					
Revenues		$7,870,783	$27,886	$102,280,418	$779,663
Transfers from Other Funds		9,901			200
Prior Year Revenue Adjustments					227
Total Additions		$7,880,684	$27,886	$102,280,418	$780,090
DEDUCTIONS					
Appropriation Expenditures					
State Operations		$8,230,362	$23,017	$3,004,960	$701,912
Local Assistance				2,512,726	
Capital Outlay				49,624,169	
Total		$8,230,362	$23,017	$55,141,855	$701,912
Transfers to Other Funds	$279,384				
Adjustments to Prior Year Appropriation Expenditures	−16,379	$41,464		$3,336,315	$8,885
Total Deductions	$263,005	$8,271,826	$23,017	$58,478,170	$710,797
FUND BALANCE, JUNE 30, 1985	$16,379	$3,512,434	$44,646	$72,113,306	$324,609

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Collection Agency Fund	Community College Credentials Fund	Contingent Funds of the Assembly and Senate	Corrections Training Fund	California Debt Advisory Commission Fund	State Dental Auxiliary Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$41,831	$101,384	$653,191	$5,208,956	$1,944	$6,195
Deposits in Surplus Money Investment Fund	360,000	....	....	....	2,456,000	346,000
Receivables	....	653	....	....	5,033	34
Due from Other Funds	87,729	854	....	....	112,987	59,990
Due from Other Governments	....	....	....	....	250,406	....
Prepaid Expenses	170	....	....	1,100	6,322	960
Advances to Other Funds	....	50,000	....	92,100	....	....
Total Assets	$489,730	$152,891	$653,191	$5,302,156	$2,832,692	$413,179
LIABILITIES						
Accounts Payable	$12,420	....	$653,000	$228,882	$56,531	$51,144
Due to Other Funds	13,988	$47,517	....	100,847	57,779	16,888
Due to Other Governments	....	770	....	1,210,724	....	....
Other Liabilities	1,512	....	....	....	913	....
Total Liabilities	$27,920	$48,287	$653,000	$1,540,453	$115,223	$68,032
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	....	$351,309	....	$33,704	....
Undesignated (Available Surplus)	....	....	−351,118	....	....	....
Contingency Reserve for Economic Uncertainties	$461,810	$104,604	....	$3,761,703	2,683,765	$345,147
Total Fund Balance	$461,810	$104,604	$191	$3,761,703	$2,717,469	$345,147
Total Liabilities and Fund Balance	$489,730	$152,891	$653,191	$5,302,156	$2,832,692	$413,179

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Collection Agency Fund	Community College Credentials Fund	Contingent Funds of the Assembly and Senate	Corrections Training Fund	California Debt Advisory Commission Fund	State Dental Auxiliary Fund
FUND BALANCE, JUNE 30, 1984	$226,928	$−26,975	$7,227,868	$2,383,130	$2,099,135	$356,451
ADDITIONS						
Revenues	$759,894	$626,119	$2,841	$10,806,826	$1,248,720	$501,355
Transfers from Other Funds	501	....	....	....	300	300
Prior Year Revenue Adjustments	....	−36	....	....	−3,645	25
Total Additions	$760,395	$626,083	$2,841	$10,806,826	$1,245,375	$501,680
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$533,832	$514,824	$6,023,281	$1,220,016	$625,825	$485,062
Local Assistance	....	....	....	8,396,831	....	....
Capital Outlay	....	....	−38,266	....	....	....
Total	$533,832	$514,824	$5,990,015	$9,616,847	$625,825	$485,062
Transfers to Other Funds	....	....	$1,240,503	....	....	....
Adjustments to Prior Year Appropriation Expenditures	$−8,319	$−20,320	....	$−188,594	$1,216	$27,922
Total Deductions	$525,513	$494,504	$7,230,518	$9,428,253	$627,041	$512,984
FUND BALANCE, JUNE 30, 1985	$461,810	$104,604	$191	$3,761,703	$2,717,469	$345,147

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Developmental Disabilities Program Development Fund	Dispensing Opticians Fund	Drinking Driver Program Licensing Trust Fund	Driver Training Penalty Assessment Fund	Electronic and Appliance Repair Fund	Bureau of Employment Agencies Fund	Employment Development Department Benefit Audit Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$1,703	$2,782	$38,260	$2,063,883	$232,357	$44,722	$1,866
Deposits in Surplus Money Investment Fund	4,270,000	139,000	....	....	633,000	565,000	694,000
Receivables	1,395,538	34	....	703	1,702	....	....
Due from Other Funds	848,693	19,381	....	6,700	110,259	26,274	661,949
Prepaid Expenses	....	....	....	1,448	6,631	41	....
Total Assets	$6,515,934	$161,197	$38,260	$2,072,734	$983,949	$636,037	$1,357,815
LIABILITIES							
Accounts Payable	$2,870,234	$4,153	....	$44,155	$31,500	$9,368	....
Due to Other Funds	15,725	11,761	....	2,583,191	29,466	27,809	....
Advance Collections	....	....	....	....	592,275	....	....
Other Liabilities	....	300	....	....	300	1,800	....
Total Liabilities	$2,885,959	$16,214	....	$2,627,346	$653,541	$38,977	....
FUND BALANCE							
Designated for Unencumbered Balances of Continuing Appropriations	....	$33,173	....	....	....	....	....
Contingency Reserve for Economic Uncertainties	$3,629,975	111,810	$38,260	$−554,612	$330,408	$597,060	$1,357,815
Total Fund Balance	$3,629,975	$144,983	$38,260	$−554,612	$330,408	$597,060	$1,357,815
Total Liabilities and Fund Balance	$6,515,934	$161,197	$38,260	$2,072,734	$983,949	$636,037	$1,357,815

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Developmental Disabilities Program Development Fund	Dispensing Opticians Fund	Drinking Driver Program Licensing Trust Fund	Driver Training Penalty Assessment Fund	Electronic and Appliance Repair Fund	Bureau of Employment Agencies Fund	Employment Development Department Benefit Audit Fund
FUND BALANCE, JUNE 30, 1984	**$3,934,374**	**$177,722**	....	**$10,646**	**$343,043**	**$628,938**	**$559,072**
ADDITIONS							
Revenues	$2,869,432	$57,288	$38,260	$35,244,547	$970,228	$507,992	$1,846,541
Transfers from Other Funds	....	....	....	2,201	799	38,594	....
Prior Year Revenue Adjustments	97,996	....	....	21	....	....	....
Total Additions	**$2,967,428**	**$57,288**	**$38,260**	**$35,246,769**	**$971,027**	**$546,586**	**$1,846,541**
DEDUCTIONS							
Appropriation Expenditures							
State Operations	$169,210	$90,412	....	$1,926,410	$978,023	$582,928	$1,047,798
Local Assistance	3,091,554	....	....	....	....	....	....
Total	**$3,260,764**	**$90,412**	....	**$1,926,410**	**$978,023**	**$582,928**	**$1,047,798**
Transfers to Other Funds	....	....	....	$33,878,682	....	....	....
Adjustments to Prior Year Appropriation Expenditures	$11,063	$ – 385	....	6,935	$5,639	$ – 4,464	....
Total Deductions	**$3,271,827**	**$90,027**	....	**$35,812,027**	**$983,662**	**$578,464**	**$1,047,798**
FUND BALANCE, JUNE 30, 1985	**$3,629,975**	**$144,983**	**$38,260**	**$ – 554,612**	**$330,408**	**$597,060**	**$1,357,815**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Employment Development Contingent Fund	Energy and Resources Fund	Energy and Resources Fund, Energy Account	Energy and Resources Fund, Resources Account	Energy Resources Surcharge Fund	California Environmental License Plate Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$164,455	$98,336	$1,511,932	$4,146,765	....	$10,545
Deposits in Surplus Money Investment Fund	19,003,000	....	....	....	....	14,545,000
Receivables	24,770,895	....	30,459	51,166	....	....
Due from Other Funds	1,771,909	....	....	1,035	....	1,462,038
Due from Other Governments	....	....	65,251	....	....	....
Advances to Other Funds	1,700,000	....	....	....	....	329,500
Total Assets	**$47,410,259**	**$98,336**	**$1,607,642**	**$4,198,966**	....	**$16,347,083**
LIABILITIES						
Accounts Payable	$590,003	$160,278	$569,451	$4,753,443	....	$4,433,335
Due to Other Funds	45,630,378	....	261,176	19,234	....	5,104,911
Due to Other Governments	....	....	....	442,162	....	41,830
Other Liabilities	188,878	....	....	....	....	....
Total Liabilities	**$46,409,259**	**$160,278**	**$830,627**	**$5,214,839**	....	**$9,580,076**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	$155,423	....	$483,990
Undesignated (Available Surplus)	....	....	....	−1,171,296	....	....
Contingency Reserve for Economic Uncertainties	$1,001,000	$−61,942	$777,015	....	....	6,283,017
Total Fund Balance	**$1,001,000**	**$−61,942**	**$777,015**	**$−1,015,873**	....	**$6,767,007**
Total Liabilities and Fund Balance	**$47,410,259**	**$98,336**	**$1,607,642**	**$4,198,966**	....	**$16,347,083**

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1985

	Employment Development Contingent Fund	Energy and Resources Fund	Energy and Resources Fund, Energy Account	Energy and Resources Fund, Resources Account	Energy Resources Surcharge Fund	California Environmental License Plate Fund
FUND BALANCE, JUNE 30, 1984	$1,001,916	$12,151,939	$−2,847,374	$−3,345,704	....	$5,267,034
ADDITIONS						
Revenues	$33,136,032	....	$125,245	$44,751	$34,432,479	$23,614,825
Transfers from Other Funds	....	....	....	....	....	527,925
Prior Year Revenue Adjustments	2,158,328	$−5,294,964	2,618,365	2,676,596	....	−1,256,791
Other Additions	24,610	....	379,326	56,692	....	....
Total Additions	$35,318,970	$−5,294,964	$3,122,936	$2,778,039	$34,432,479	$22,885,959
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$17,941,855	$3,496	$−818,726	$436,765	....	$11,553,106
Local Assistance	....	....	39,926	48	....	1,971,281
Capital Outlay	....	133,686	−7,352	4,574	....	3,365,730
Total	$17,941,855	$137,182	$−786,152	$441,387	....	$16,890,117
Transfers to Other Funds	$17,378,031	$6,781,735	$334,858	$180,985	$34,432,479	$4,496,021
Adjustments to Prior Year Appropriation Expenditures	....	....	−50,159	−174,164	....	−152
Total Deductions	$35,319,886	$6,918,917	$−501,453	$448,208	$34,432,479	$21,385,986
FUND BALANCE, JUNE 30, 1985	$1,001,000	$−61,942	$777,015	$−1,015,873	....	$6,767,007

Statement No. 3

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Fair and Exposition Fund	California Fire and Arson Training Fund	California Fireworks Licensing Fund	Fish and Game Preservation Fund		Genetic Disease Testing Fund	Geology and Geophysics Fund
				Fish and Game Preservation Account	Endangered and Rare Fish, Wildlife, and Plant Species Account		
ASSETS							
Cash in State Treasury and Agency Accounts	$271,844	$158,686	$112,461	$8,899,173	$1,246,870	$538,684	$10,686
Deposits in Surplus Money Investment Fund	5,797,000	....	....	....	....	7,553,000	356,000
Receivables	172	15,745	....	861,085	....	2,754,567	....
Due from Other Funds	268,267	....	....	7,687,161	....	816,279	33,452
Due from Other Governments	66,500	....	....	....	....	....	....
Prepaid Expenses	748	....	....	314,274	....	....	....
Provision for Long-Term Obligations	....	....	....	850,000	....	....	....
Total Assets	**$6,404,531**	**$174,431**	**$112,461**	**$18,611,693**	**$1,246,870**	**$11,662,530**	**$400,138**
LIABILITIES							
Accounts Payable	$2,029,543	....	....	$10,104,859	....	....	$6,729
Due to Other Funds	193,324	$111,697	$107,218	3,347,760	....	$3,853,338	2,704
Due to Other Governments	902,712	....	....	282,946	....	....	....
Advance Collections	....	33,353	....	51,209	....	....	....
Other Liabilities	....	27,935	....	1,186,054	....	....	....
Total Liabilities	**$3,125,579**	**$172,985**	**$107,218**	**$14,972,828**	....	**$3,853,338**	**$9,433**
FUND BALANCE							
Designated for Unencumbered Balances of Continuing Appropriations	$1,911,475	....	....	$414,372	....	$883,000	....
Contingency Reserve for Economic Uncertainties	1,367,477	$1,446	$5,243	3,224,493	$1,246,870	6,926,192	$390,705
Total Fund Balance	**$3,278,952**	**$1,446**	**$5,243**	**$3,638,865**	**$1,246,870**	**$7,809,192**	**$390,705**
Total Liabilities and Fund Balance	**$6,404,531**	**$174,431**	**$112,461**	**$18,611,693**	**$1,246,870**	**$11,662,530**	**$400,138**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

				Fish and Game Preservation Fund			
	Fair and Exposition Fund	California Fire and Arson Training Fund	California Fireworks Licensing Fund	Fish and Game Preservation Account	Endangered and Rare Fish, Wildlife, and Plant Species Account	Genetic Disease Testing Fund	Geology and Geophysics Fund
FUND BALANCE, JUNE 30, 1984	$4,774,918	$13,323	$37,519	$7,452,921	....	$4,383,054	$191,020
ADDITIONS							
Revenues	$19,496,740	$450,443	$247,962	$50,320,028	$224	$11,393,377	$369,512
Transfers from Other Funds	25,599	....	....	827,359	1,254,120	....	200
Prior Year Revenue Adjustments	....	17,751	....	147,308	....	956,182	....
Total Additions	$19,522,339	$468,194	$247,962	$51,294,695	$1,254,344	$12,349,559	$369,712
DEDUCTIONS							
Appropriation Expenditures							
State Operations	$2,798,529	$481,247	$280,238	$52,838,227	$7,474	$10,228,995	$168,595
Local Assistance	17,968,721	....	....	....	....	....	....
Capital Outlay	....	....	....	2,685,421	....	....	....
Total	$20,767,250	$481,247	$280,238	$55,523,648	$7,474	$10,228,995	$168,595
Transfers to Other Funds	....	....	....	$850,000	....	....	....
Adjustments to Prior Year Appropriation Expenditures	$251,055	$-1,176	....	-1,264,897	....	$-1,305,574	$1,432
Total Deductions	$21,018,305	$480,071	$280,238	$55,108,751	$7,474	$8,923,421	$170,027
FUND BALANCE, JUNE 30, 1985	$3,278,952	$1,446	$5,243	$3,638,865	$1,246,870	$7,809,192	$390,705

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	California Hazardous Liquid Pipeline Safety Fund, Operations Account	California Health Facilities Commission Fund	Hearing Aid Dispensers Fund	Industrial Development Fund	Industrial Relations Construction Industry Enforcement Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$102,173	$49,297	$16,565	$1,328	$150,143
Deposits in Surplus Money Investment Fund	....	563,000	310,000	1,534,000	....
Receivables	....	19,200	84	....	....
Due from Other Funds	....	73,270	26,175	60,093	....
Prepaid Expenses	....	25,352	....	....	....
Advances to Other Funds	....	....	....	....	52,900
Total Assets	$102,173	$730,119	$352,824	$1,595,421	$203,043
LIABILITIES					
Accounts Payable	....	$360,439	$9,378	$23,981	$1,089
Due to Other Funds	$73,568	41,600	17,876	22,634	37,646
Other Liabilities	....	3,165	14	....	....
Total Liabilities	$73,568	$405,204	$27,268	$46,615	$38,735
FUND BALANCE					
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	$81	....
Contingency Reserve for Economic Uncertainties	$28,605	$324,915	$325,556	1,548,725	$164,308
Total Fund Balance	$28,605	$324,915	$325,556	$1,548,806	$164,308
Total Liabilities and Fund Balance	$102,173	$730,119	$352,824	$1,595,421	$203,043

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	California Hazardous Liquid Pipeline Safety Fund, Operations Account	California Health Facilities Commission Fund	Hearing Aid Dispensers Fund	Industrial Development Fund	Industrial Relations Construction Industry Enforcement Fund
FUND BALANCE, JUNE 30, 1984	$203,105	$959,441	$258,953	$403,129	$101,665
ADDITIONS					
Revenues	$521,254	$3,316,242	$203,408	$1,392,259	$552,419
Transfers from Other Funds	....	4,000	....	....	....
Prior Year Revenue Adjustments	2,775	3,600	....	....	22,310
Total Additions	$524,029	$3,323,842	$203,408	$1,392,259	$574,729
DEDUCTIONS					
Appropriation Expenditures					
State Operations	$705,184	$3,959,322	$139,969	$246,605	$511,800
Total	$705,184	$3,959,322	$139,969	$246,605	$511,800
Adjustments to Prior Year Appropriation Expenditures	$−6,655	$−954	$−3,164	$−23	$286
Total Deductions	$698,529	$3,958,368	$136,805	$246,582	$512,086
FUND BALANCE, JUNE 30, 1985	$28,605	$324,915	$325,556	$1,548,806	$164,308

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Insurance Commissioner's Regulatory Trust Fund	Insurance Fund	Local Agency Deposit Security Fund	Local Public Prosecutors and Public Defenders Training Fund	State Mandates Claims Fund	Methadone Program Licensing Trust Fund	Mobilehome Parks Revolving Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$530	$988,445	$84,658	$511,743	$10,000,000	$86,050	$268,329
Deposits in Surplus Money Investment Fund	....	2,189,000	....	....	....	....	....
Receivables	....	1,344,049	7,700	....	....	149,131	....
Due from Other Funds	....	99,133	....	....	....	....	113,820
Prepaid Expenses	....	268,245	....	....	....	....	....
Advances to Other Funds	....	1,791,300	....	....	....	....	192,700
Total Assets	$530	$6,680,172	$92,358	$511,743	$10,000,000	$235,181	$574,849
LIABILITIES							
Accounts Payable	....	$129,029	....	$31,489	....	....	$7,323
Due to Other Funds	....	1,983,264	$3,000	68,000	....	....	227,910
Other Liabilities	....	3,853	....	....	....	....	....
Total Liabilities	....	$2,116,146	$3,000	$99,489	....	....	$235,233
FUND BALANCE							
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	....	$10,000,000	....	....
Contingency Reserve for Economic Uncertainties	$530	$4,564,026	$89,358	$412,254	....	$235,181	$339,616
Total Fund Balance	$530	$4,564,026	$89,358	$412,254	$10,000,000	$235,181	$339,616
Total Liabilities and Fund Balance	$530	$6,680,172	$92,358	$511,743	$10,000,000	$235,181	$574,849

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1985

	Insurance Commissioner's Regulatory Trust Fund	Insurance Fund	Local Agency Deposit Security Fund	Local Public Prosecutors and Public Defenders Training Fund	State Mandates Claims Fund	Methadone Program Licensing Trust Fund	Mobilehome Parks Revolving Fund
FUND BALANCE, JUNE 30, 1984	$11,736	$995,277	$66,058	$466,265	....	....	$367,958
ADDITIONS							
Revenues	....	$22,772,732	$99,500	$508,989	....	$235,181	$1,979,393
Transfers from Other Funds	....	....	....	....	$10,000,000	....	....
Prior Year Revenue Adjustments	$−11,206	−3,801	−12,200	....	....	....	....
Total Additions	$−11,206	$22,768,931	$87,300	$508,989	$10,000,000	$235,181	$1,979,393
DEDUCTIONS							
Appropriation Expenditures							
State Operations	....	$19,477,112	$64,000	$68,000	....	....	$2,005,065
Local Assistance	....	....	....	495,000	....	....	....
Total	....	$19,477,112	$64,000	$563,000	....	....	$2,005,065
Transfers to Other Funds	....	$−282,961	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	6,031	....	....	....	....	$2,670
Total Deductions	....	$19,200,182	$64,000	$563,000	....	....	$2,007,735
FUND BALANCE, JUNE 30, 1985	$530	$4,564,026	$89,358	$412,254	$10,000,000	$235,181	$339,616

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Nurses' Registry Fund	Natural Disaster Assistance Fund			Nursing Home Administrator's State License Examining Board Fund	Off-Highway License Fee Fund
		Public Facilities Account	Street and Highway Account	1983 Natural Disaster Account		
ASSETS						
Cash in State Treasury and Agency Accounts	....	$1,403	$25,114	$1,839,218	$17,264	$10,663
Deposits in Surplus Money Investment Fund	....	11,716,000	21,665,000	....	384,000	418,000
Receivables	....	....	....	....	84	....
Due from Other Funds	....	698,878	1,109,652	....	42,637	110,450
Total Assets	....	$12,416,281	$22,799,766	$1,839,218	$443,985	$539,113
LIABILITIES						
Accounts Payable	....	....	$1,082,770	....	$11,131	....
Due to Other Funds	....	$12,847	....	....	8,080	....
Due to Other Governments	....	2,422,781	....	$1,704,237	....	....
Total Liabilities	....	$2,435,628	$1,082,770	$1,704,237	$19,211	....
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	$2,563,709	$2,888,398	$134,981	....	....
Contingency Reserve for Economic Uncertainties	....	7,416,944	18,828,598	....	$424,774	$539,113
Total Fund Balance	....	$9,980,653	$21,716,996	$134,981	$424,774	$539,113
Total Liabilities and Fund Balance	....	$12,416,281	$22,799,766	$1,839,218	$443,985	$539,113

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

		Natural Disaster Assistance Fund				
	Nurses' Registry Fund	Public Facilities Account	Street and Highway Account	1983 Natural Disaster Account	Nursing Home Administrator's State License Examining Board Fund	Off-Highway License Fee Fund
FUND BALANCE, JUNE 30, 1984	$40,791	$6,137,276	$20,896,683	$4,435,973	$199,751	$504,318
ADDITIONS						
Revenues	$209	$1,302,147	$2,359,332	....	$454,394	$759,135
Transfers from Other Funds	....	11,635,000	....	....	101	....
Total Additions	$209	$12,937,147	$2,359,332	....	$454,495	$759,135
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$2,892	....	....	....	$232,816	....
Local Assistance	....	$8,993,770	$1,936,201	$4,300,992	....	$724,340
Total	$2,892	$8,993,770	$1,936,201	$4,300,992	$232,816	$724,340
Transfers to Other Funds	$38,294	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	−186	$100,000	$−397,182	....	$−3,344	....
Total Deductions	$41,000	$9,093,770	$1,539,019	$4,300,992	$229,472	$724,340
FUND BALANCE, JUNE 30, 1985	....	$9,960,653	$21,716,996	$134,981	$424,774	$539,113

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

			State Parks and Recreation Fund			
	Off-Highway Vehicle Fund	Osteopathic Examiners Contingent Fund	State Parks and Recreation Account	Coastal Zone Construction-Conversion Account	Fines and Forfeitures Account	Peace Officers' Training Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$10,602	$20,940	$7,574,761	$372,660	$394,951	$43,559
Deposits in Surplus Money Investment Fund	33,357,000	330,000	....	....	....	13,192,000
Receivables	....	700	1,126,175	....	....	....
Due from Other Funds	1,852,210	15,825	6,864,334	6,559	4,334	739,121
Prepaid Expenses	....	15,492	....	....	....	6,543
Total Assets	**$35,219,812**	**$382,957**	**$15,565,270**	**$379,219**	**$399,285**	**$13,981,223**
LIABILITIES						
Accounts Payable	$12,188,744	$53,807	$459,238	....	....	$6,199,717
Due to Other Funds	1,111,893	34,716	68,000	....	....	....
Advance Collections	....	....	1,233,378	....	....	....
Total Liabilities	**$13,300,637**	**$88,523**	**$1,760,616**	....	....	**$6,199,717**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$16,757,810	$294,434	$1,903,995	....	....	....
Contingency Reserve for Economic Uncertainties	5,161,365	....	11,900,659	$379,219	$399,285	$7,781,506
Total Fund Balance	**$21,919,175**	**$294,434**	**$13,804,654**	**$379,219**	**$399,285**	**$7,781,506**
Total Liabilities and Fund Balance	**$35,219,812**	**$382,957**	**$15,565,270**	**$379,219**	**$399,285**	**$13,981,223**

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Off-Highway Vehicle Fund	Osteopathic Examiners Contingent Fund	State Parks and Recreation Fund			Peace Officers' Training Fund
			State Parks and Recreation Account	Coastal Zone Construction-Conversion Account	Fines and Forfeitures Account	
FUND BALANCE, JUNE 30, 1984	$12,853,648	$290,712	$5,866,985	$275,183	$168,315	$6,911,200
ADDITIONS						
Revenues	$5,065,580	$385,958	$33,109,506	$104,036	$230,970	$34,253,662
Transfers from Other Funds	10,385,268	300	4,406,389	....	....	5,700
Prior Year Revenue Adjustments	1,484	2,865	−335,990	....	....	835
Total Additions	$15,452,332	$389,123	$37,179,905	$104,036	$230,970	$34,260,197
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$4,317,024	$408,299	$30,016,100	....	....	$5,995,528
Local Assistance	2,287,917	....	....	....	....	27,599,704
Capital Outlay	630,860	....	349,758	....	....	....
Total	$7,235,801	$408,299	$30,365,858	....	....	$33,595,232
Adjustments to Prior Year Appropriation Expenditures	$−848,996	$−22,898	$−1,123,622	....	....	$−205,341
Total Deductions	$6,386,805	$385,401	$29,242,236	....	....	$33,389,891
FUND BALANCE, JUNE 30, 1985	$21,919,175	$294,434	$13,804,654	$379,219	$399,285	$7,781,506

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Physician's Assistant Fund	Pilot Commissioners Fund	Podiatry Fund	Polygraph Examiners Fund	Private Postsecondary Administration Fund	Professional Forester Registration Fund	Professions and Vocations Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$13,385	$5,422	$15,635	$22,028	$97,165	$20,096	$3,529,079
Deposits in Surplus Money Investment Fund	377,000	103,000	307,000	....	741,000	141,000	56,625,000
Receivables	84	6,064	331	....	....	....	13,776
Due from Other Funds	34,259	5,198	39,839	....	67,072	9,044	11,987,777
Prepaid Expenses	272	....	....	....	....	....	441,230
Advances to Other Funds	....	....	....	....	....	8,500	....
Provision for Long-Term Obligations	....	....	....	51,001	....	....	....
Total Assets	$425,000	$119,684	$362,805	$73,029	$905,237	$178,640	$72,596,862
LIABILITIES							
Accounts Payable	$12,650	$2,973	$21,274	$8,874	$6,508	$8,408	$8,154,505
Due to Other Funds	20,360	4,767	27,189	53,189	323,830	12,151	10,178,919
Advance Collections	1,800	....	5,700	....	....	....	959,263
Other Liabilities	425	....	45	....	....	25	1,247,835
Total Liabilities	$35,235	$7,740	$54,208	$62,063	$330,338	$20,584	$20,540,522
FUND BALANCE							
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	....	....	....	$44,000
Contingency Reserve for Economic Uncertainties	$389,765	$111,944	$308,597	$10,966	$574,899	$158,056	52,012,340
Total Fund Balance	$389,765	$111,944	$308,597	$10,966	$574,899	$158,056	$52,056,340
Total Liabilities and Fund Balance	$425,000	$119,684	$362,805	$73,029	$905,237	$178,640	$72,596,862

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement No. 4

Statement of Operations

Fiscal Year Ended June 30, 1985

	Physician's Assistant Fund	Pilot Commissioners Fund	Podiatry Fund	Polygraph Examiners Fund	Private Postsecondary Administration Fund	Professional Forester Registration Fund	Professions and Vocations Fund
FUND BALANCE, JUNE 30, 1984	**$417,165**	**$116,743**	**$254,965**	....	**$450,357**	**$127,803**	**$48,006,906**
ADDITIONS							
Revenues	$201,107	$79,007	$351,495	$15,000	$853,354	$90,541	$60,936,098
Transfers from Other Funds	100	....	200	50,000	....	....	59,298
Prior Year Revenue Adjustments	....	5,885	....	....	529	34,801	−68,275
Other Additions	....	....	....	....	....	....	3,083,717
Total Additions	**$201,207**	**$84,892**	**$351,695**	**$65,000**	**$853,883**	**$125,342**	**$64,010,838**
DEDUCTIONS							
Appropriation Expenditures							
State Operations	$230,820	$90,841	$298,419	$54,034	$766,740	$102,531	$57,550,628
Total	$230,820	$90,841	$298,419	$54,034	$766,740	$102,531	$57,550,628
Transfers to Other Funds	....	....	....	....	....	....	$550,000
Adjustments to Prior Year Appropriation Expenditures	$−2,213	$−1,150	$−356	....	$−37,399	$−7,442	−586,757
Other Deductions	....	....	....	....	....	....	2,447,533
Total Deductions	**$228,607**	**$89,691**	**$298,063**	**$54,034**	**$729,341**	**$95,089**	**$59,961,404**
FUND BALANCE, JUNE 30, 1985	**$389,765**	**$111,944**	**$308,597**	**$10,966**	**$574,899**	**$158,056**	**$52,056,340**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Psychology Fund	Radiotelephone Utility Rate Fund	Real Estate Fund	Respiratory Care Fund	Restitution Fund	Sanitarian Registration Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$66,732	$10,642	$1,225,164	$381,246	$29,846,619	$109,729
Deposits in Surplus Money Investment Fund	949,000	....	10,977,000	1,144,000	....	....
Receivables	1,068	....	10,202	....	....	....
Due from Other Funds	95,689	....	559,003	61,365	7,000	654
Due from Other Governments	....	....	....	....	20,521	....
Prepaid Expenses	1,202	....	347,540	....	....	....
Advances to Other Funds	....	....	....	....	284,000	....
Total Assets	**$1,113,691**	**$10,642**	**$13,118,909**	**$1,586,611**	**$30,158,140**	**$110,383**
LIABILITIES						
Accounts Payable	$39,997	....	$2,128,924	$82,619	$1,322,919	....
Due to Other Funds	84,187	$59,167	....	45,597	342,735	$4,647
Advance Collections	11,280	....	....	69,438	....	....
Other Liabilities	381	....	2,166	91	....	....
Total Liabilities	**$135,845**	**$59,167**	**$2,131,090**	**$197,745**	**$1,665,654**	**$4,647**
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	....	....	$183,500	....	$894,740	....
Undesignated (Available Surplus)	....	$--48,525	....	....	....	....
Contingency Reserve for Economic Uncertainties	$977,846	....	10,804,319	$1,388,866	27,597,746	$105,736
Total Fund Balance	**$977,846**	**$--48,525**	**$10,987,819**	**$1,388,866**	**$28,492,486**	**$105,736**
Total Liabilities and Fund Balance	**$1,113,691**	**$10,642**	**$13,118,909**	**$1,586,611**	**$30,158,140**	**$110,383**

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Psychology Fund	Radio-telephone Utility Rate Fund	Real Estate Fund	Respiratory Care Fund	Restitution Fund	Sanitarian Registration Fund
FUND BALANCE, JUNE 30, 1984	$783,825	$61,530	$8,313,520	$53,509	$5,909,719	$85,475
ADDITIONS						
Revenues	$828,815	$6,760	$21,140,171	$1,914,715	$32,648,659	$72,633
Transfers from Other Funds	300	....	451,405	200,100	4,008,604	....
Prior Year Revenue Adjustments	....	6,036	−119	....	−49,931	....
Total Additions	$829,115	$12,796	$21,591,457	$2,114,815	$36,607,332	$72,633
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$617,818	$95,851	$19,127,702	$401,651	$15,371,716	$52,372
Local Assistance	....	....	....	....	193,981	....
Total	$617,818	$95,851	$19,127,702	$401,651	$15,565,697	$52,372
Transfers to Other Funds	....	....	....	$378,450	$−800,000	....
Adjustments to Prior Year Appropriation Expenditures	$17,276	$27,000	$−210,544	−643	−741,132	....
Total Deductions	$635,094	$122,851	$18,917,158	$779,458	$14,024,565	$52,372
FUND BALANCE, JUNE 30, 1985	$977,846	$−48,525	$10,987,819	$1,388,866	$28,492,486	$105,736

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Savings Association Special Regulatory Fund	California State Police Fund	State School Building Lease-Purchase Fund	School Building Safety Fund	State School Fund	School Land Bank Fund	Senate Contingent Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$419,887	$46,805	$79,395,360	....	....	....	$2,948,716
Deposits in Surplus Money Investment Fund	3,450,000	....	....	....	....	....	....
Receivables	34	....	....	....	....	....	....
Due from Other Funds	216,927	....	228,849,155	....	$62,458,142	$64,200	....
Due from Other Governments	....	....	1,421,507	....	55,302	....	....
Prepaid Expenses	12,078	....	....	....	....	....	....
Other Assets	525	....	....	....	....	....	....
Total Assets	$4,099,451	$46,805	$309,666,022	....	$62,513,444	$64,200	$2,948,716
LIABILITIES							
Accounts Payable	$102,259	....	$2,504,921	....	$57,824,133	....	$2,948,716
Due to Other Funds	....	....	3,627,580	....	4,672,334	....	....
Due to Other Governments	....	....	217,333,191	....	16,977	....	....
Advance Collections	286,115	....	....	....	....	....	....
Other Liabilities	40	....	....	....	....	....	....
Total Liabilities	$388,414	....	$223,465,692	....	$62,513,444	....	$2,948,716
FUND BALANCE							
Designated for Unencumbered Balances of Continuing Appropriations	....	....	$218,415	....	....	....	....
Contingency Reserve for Economic Uncertainties	$3,711,037	$46,805	85,981,915	....	....	$64,200	....
Total Fund Balance	$3,711,037	$46,805	$86,200,330	....	....	$64,200	....
Total Liabilities and Fund Balance	$4,099,451	$46,805	$309,666,022	....	$62,513,444	$64,200	$2,948,716

Statement No. 4

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Savings Association Special Regulatory Fund	California State Police Fund	State School Building Lease-Purchase Fund	School Building Safety Fund	State School Fund	School Land Bank Fund	Senate Contingent Fund
FUND BALANCE, JUNE 30, 1984	$2,837,303	$7,739	$−62,239	...	$−24,837	...	$4,233,538
ADDITIONS							
Revenues	$5,260,284	$38,231	$153,785,702	$774,404	$29,704,244	$64,200	...
Transfers from Other Funds	3,900	...	123,374,786	...	19,550,556	...	$43,271,251
Prior Year Revenue Adjustments	...	835	−170,363	...	174,386	...	...
Other Additions	...	...	...	1,092,644	33,617,386	...	...
Total Additions	$5,264,184	$39,066	$276,990,125	$1,867,048	$83,046,572	$64,200	$43,271,251
DEDUCTIONS							
Appropriation Expenditures							
State Operations	$4,388,878	...	$2,331,481	$1,867,048	...	...	$47,504,789
Local Assistance	...	...	185,751,452	...	$48,532,163	...	...
Total	$4,388,878	...	$188,082,933	$1,867,048	$48,532,163	...	$47,504,789
Transfers to Other Funds	...	...	$2,703,873	...	...	...	...
Adjustments to Prior Year Appropriation Expenditures	$1,572	...	−59,250	...	$34,489,572	...	...
Total Deductions	$4,390,450	...	$190,727,556	$1,867,048	$83,021,735	...	$47,504,789
FUND BALANCE, JUNE 30, 1985	$3,711,037	$46,805	$86,200,330	...	...	$64,200	...

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Self-Insurance Plans Fund	Speech Pathology and Audiology Examining Committee Fund	Strong-Motion Instrumentation Special Fund	Structural Pest Control Education and Enforcement Fund	Tax Preparers Fund	Teacher Credentials Fund	Transcript Reimbursement Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$426,033	$8,897	$16,426	$52,850	$30,828	$650,581	$1,346
Deposits in Surplus Money Investment Fund	....	183,000	1,291,000	....	421,000	1,767,000	368,000
Receivables	....	34	85	....	....	123,613	....
Due from Other Funds	....	24,598	64,728	115,265	23,220	92,337	43,169
Prepaid Expenses	....	57	....	....	....	25,349	....
Advances to Other Funds	....	....	339,400	....	....	....	....
Provision for Long-Term Obligations	....	....	....	50,000	....	....	....
Total Assets	**$426,033**	**$216,586**	**$1,711,639**	**$218,115**	**$475,048**	**$2,658,880**	**$412,515**
LIABILITIES							
Accounts Payable	$11,386	$11,153	$444,194	$44,000	$5,905	$512,307	....
Due to Other Funds	94,057	8,789	160,271	50,000	28,225	263,039	$36,880
Other Liabilities	....	....	....	....	85	....	....
Total Liabilities	**$105,443**	**$19,942**	**$604,465**	**$94,000**	**$34,215**	**$775,346**	**$36,880**
FUND BALANCE							
Designated for Unencumbered Balances of Continuing Appropriations	....	....	....	$56,000	$576	....	$192,820
Contingency Reserve for Economic Uncertainties	$320,590	$196,644	$1,107,174	68,115	440,257	$1,883,534	182,815
Total Fund Balance	**$320,590**	**$196,644**	**$1,107,174**	**$124,115**	**$440,833**	**$1,883,534**	**$375,635**
Total Liabilities and Fund Balance	**$426,033**	**$216,586**	**$1,711,639**	**$218,115**	**$475,048**	**$2,658,880**	**$412,515**

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Self-Insurance Plans Fund	Speech Pathology and Audiology Examining Committee Fund	Strong-Motion Instrumentation Special Fund	Structural Pest Control Education and Enforcement Fund	Tax Preparers Fund	Teacher Credentials Fund	Transcript Reimbursement Fund
FUND BALANCE, JUNE 30, 1984	....	$297,575	$658,355	....	$282,318	$1,481,755	$296,531
ADDITIONS							
Revenues	$1,171,181	$63,242	$1,999,694	$118,115	$444,506	$6,547,148	$44,385
Transfers from Other Funds	222,458	200	....	50,000	25,100	5,000	300,000
Prior Year Revenue Adjustments	....	50	−39	....	....	32,503	....
Total Additions	$1,393,639	$63,492	$1,999,655	$168,115	$469,606	$6,584,651	$344,385
DEDUCTIONS							
Appropriation Expenditures							
State Operations	$1,073,049	$163,050	$1,560,635	$44,000	$240,960	$6,364,589	$247,742
Total	$1,073,049	$163,050	$1,560,635	$44,000	$240,960	$6,364,589	$247,742
Transfers to Other Funds	....	....	....	....	$72,167	....	....
Adjustments to Prior Year Appropriation Expenditures	....	$1,373	$−9,799	....	−2,036	$−181,717	$17,539
Total Deductions	$1,073,049	$164,423	$1,550,836	$44,000	$311,091	$6,182,872	$265,281
FUND BALANCE, JUNE 30, 1985	$320,590	$196,644	$1,107,174	$124,115	$440,833	$1,883,534	$375,635

OTHER GOVERNMENTAL COST FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Transportation Rate Fund	Universal Telephone Service Fund	Vehicle Inspection Fund	Victim-Witness Assistance Fund	California Water Fund	Wildlife Restoration Fund	Winter Recreation Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$3,524,253	$1,052	$2,809,269	$4,000,986	$50,128	$10,696	....
Deposits in Surplus Money Investment Fund	6,706,000	29,877,000	8,270,000	....	2,201,000	6,248,000	....
Receivables	4,485,114	58,013	139	....	....	....	....
Due from Other Funds	1,834,376	302,712	2,140,062	....	359,578	375,169	....
Due from Other Governments	....	....	....	....	171,904	....	....
Prepaid Expenses	103,838	....	13,133	....	....	....	....
Provision for Long-Term Obligations	....	....	3,745,322	....	....	....	....
Total Assets	**$16,653,581**	**$30,238,777**	**$16,977,925**	**$4,000,986**	**$2,782,610**	**$6,633,865**	....
LIABILITIES							
Accounts Payable	$5,639,224	....	$5,341,564	....	$544,297	$2,091,545	$18,953
Due to Other Funds	194,458	....	5,034,259	....	501,407	12,698	8,000
Due to Other Governments	....	....	....	....	....	157,790	....
Other Liabilities	733,331	....	421	....	....	....	....
Total Liabilities	**$6,567,013**	....	**$10,376,244**	....	**$1,045,704**	**$2,262,033**	**$26,953**
FUND BALANCE							
Designated for Unencumbered Balances of Continuing Appropriations	$1,000,000	....	....	$900,291	$1,331,850	$2,535,151	....
Undesignated (Available Surplus)	....	....	....	....	....	....	$ −26,953
Contingency Reserve for Economic Uncertainties	9,086,568	$30,238,777	$6,601,681	3,100,695	405,056	1,836,681	....
Total Fund Balance	**$10,086,568**	**$30,238,777**	**$6,601,681**	**$4,000,986**	**$1,736,906**	**$4,371,832**	**$ −26,953**
Total Liabilities and Fund Balance	**$16,653,581**	**$30,238,777**	**$16,977,925**	**$4,000,986**	**$2,782,610**	**$6,633,865**	....

OTHER GOVERNMENTAL COST FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1985

	Transportation Rate Fund	Universal Telephone Service Fund	Vehicle Inspection Fund	Victim-Witness Assistance Fund	California Water Fund	Wildlife Restoration Fund	Winter Recreation Fund
FUND BALANCE, JUNE 30, 1984	$4,920,006	....	$3,060,679	$5,493,470	$—131,065	$6,305,382	....
ADDITIONS							
Revenues	$16,679,295	$57,637,395	$37,369,484	$11,670,400	$26,724,663	$1,834,095	....
Transfers from Other Funds	657,000	....	9,000	—800,000	....	600	....
Prior Year Revenue Adjustments	....	....	—421	....	....	....	....
Other Additions	....	....	....	....	199,893	....	....
Total Additions	$17,336,295	$57,637,395	$37,378,063	$10,870,400	$26,924,556	$1,834,695	....
DEDUCTIONS							
Appropriation Expenditures							
State Operations	$12,872,754	$72,000	$25,432,957	$909,000	$25,057,585	$466,076	$26,953
Local Assistance	....	27,326,618	....	7,452,281	....	....	....
Capital Outlay	....	....	....	....	....	3,297,174	....
Total	$12,872,754	$27,398,618	$25,432,957	$8,361,281	$25,057,585	$3,763,250	$26,953
Transfers to Other Funds	$500,000	....	$7,931,499	$4,001,603	....	....	....
Adjustments to Prior Year Appropriation Expenditures	—1,203,021	....	472,605	....	$—1,000	$4,995	....
Total Deductions	$12,169,733	$27,398,618	$33,837,061	$12,362,884	$25,056,585	$3,768,245	$26,953
FUND BALANCE, JUNE 30, 1985	$10,086,568	$30,238,777	$6,601,681	$4,000,986	$1,736,906	$4,371,832	$—26,953

Statement No. 5

PROFESSIONS AND VOCATIONS FUND
Statement of Financial Condition
June 30, 1985

	Total Professions and Vocations Fund	Accountancy Fund	California State Board of Architectural Examiners Fund	State Board of Barber Examiners' Fund	Behavioral Science Examiners Fund	Cemetery Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$3,529,079	$95,202	$34,229	$18,494	$34,797	$43,166
Deposits in Surplus Money Investment Fund	56,625,000	2,783,000	2,071,000	758,000	522,000	214,000
Receivables	13,776	....	494	....	234	....
Due from Other Funds	11,987,777	333,723	208,913	100,179	90,241	14,073
Prepaid Expenses	441,230	1,487	2,572	1,434	903	....
Total Assets	$72,596,862	$3,213,412	$2,317,208	$878,107	$648,175	$271,239
LIABILITIES						
Accounts Payable	$8,154,505	$522,391	$589,319	$38,891	$62,787	$16,852
Due to Other Funds	10,178,919	372,618	70,848	14,510	38,833	3,750
Advance Collections	959,263	14,175	400	....	29,160	23,850
Other Liabilities	1,247,835	662	326	151	181	605
Total Liabilities	$20,540,522	$909,846	$660,893	$53,552	$130,961	$45,057
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$44,000	....	$10,000	....	....	....
Contingency Reserve for Economic Uncertainties	52,012,340	$2,303,566	1,646,315	$824,555	$517,214	$226,182
Total Fund Balance	$52,056,340	$2,303,566	$1,656,315	$824,555	$517,214	$226,182
Total Liabilities and Fund Balance	$72,596,862	$3,213,412	$2,317,208	$878,107	$648,175	$271,239

PROFESSIONS AND VOCATIONS FUND

Statement No. 6

Statement of Operations

Fiscal Year Ended June 30, 1985

	Total Professions and Vocations Fund	Accountancy Fund	California State Board of Architectural Examiners Fund	State Board of Barber Examiners' Fund	Behavioral Science Examiners Fund	Cemetery Fund
FUND BALANCE, JUNE 30, 1984	$48,006,906	$2,676,934	$2,089,146	$1,250,744	$728,284	$172,073
ADDITIONS						
Revenues	$60,936,098	$2,335,182	$942,548	$240,029	$560,030	$290,316
Transfers from Other Funds	59,298	1,200	...	600	498	299
Prior Year Revenue Adjustments	−68,275	...	109	15	...	...
Other Additions	3,083,717	...	...	...	...	...
Total Additions	$64,010,838	$2,336,382	$942,657	$240,644	$560,528	$290,615
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$57,550,628	$2,699,822	$1,450,199	$674,507	$762,980	$239,292
Total	$57,550,628	$2,699,822	$1,450,199	$674,507	$762,980	$239,292
Transfers to Other Funds	$550,000	...	...	...	...	...
Adjustments to Prior Year Appropriation Expenditures	−586,757	$9,928	$−74,711	$−7,674	$8,618	$−2,786
Other Deductions	$2,447,533	...	...	...	...	...
Total Deductions	$59,961,404	$2,709,750	$1,375,488	$666,833	$771,598	$236,506
FUND BALANCE, JUNE 30, 1985	$52,056,340	$2,303,566	$1,656,315	$824,555	$517,214	$226,182

Statement No. 5

PROFESSIONS AND VOCATIONS FUND—Continued
Statement of Financial Condition
June 30, 1985

	Consumer Affairs Fund	Contractors' License Fund	Board of Cosmetology's Contingent Fund	State Dentistry Fund	Fabric Care Fund	State Funeral Directors and Embalmers Fund	Bureau of Home Furnishings Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$249,492	$1,024,375	$146,158	$77,109	$51,328	$14,964	$161,519
Deposits in Surplus Money Investment Fund	7,895,000	16,080,000	3,619,000	619,000	770,000	156,000	1,067,000
Receivables	40,464	532	343	130	....	....	....
Due from Other Funds	4,733,958	2,039,038	397,483	194,910	117,321	51,713	182,421
Prepaid Expenses	374,623	19,891	991	6,323	270	497	780
Total Assets	$13,293,537	$19,163,836	$4,163,975	$897,472	$938,919	$223,174	$1,411,720
LIABILITIES							
Accounts Payable	$2,742,354	$897,043	$221,140	$199,733	$88,825	$18,749	$71,561
Due to Other Funds	7,090,816	515,190	121,652	80,596	55,726	10,765	85,155
Advance Collections	....	3,213	137,180	....	....	....	....
Other Liabilities	5,909	1,223,525	56	50	....	648	591
Total Liabilities	$9,839,079	$2,638,971	$480,028	$280,379	$144,551	$30,162	$157,307
FUND BALANCE							
Contingency Reserve for Economic Uncertainties	$3,454,458	$16,524,865	$3,683,947	$617,093	$794,368	$193,012	$1,254,413
Total Fund Balance	$3,454,458	$16,524,865	$3,683,947	$617,093	$794,368	$193,012	$1,254,413
Total Liabilities and Fund Balance	$13,293,537	$19,163,836	$4,163,975	$897,472	$938,919	$223,174	$1,411,720

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Consumer Affairs Fund	Contractors' License Fund	Board of Cosmetology's Contingent Fund	State Dentistry Fund	Fabric Care Fund	State Funeral Directors and Embalmers Fund	Bureau of Home Furnishings Fund
FUND BALANCE, JUNE 30, 1984	$3,183,424	$11,524,621	$3,871,392	$1,203,371	$734,394	$243,209	$1,135,337
ADDITIONS							
Revenues	....	$21,477,072	$2,460,546	$1,351,739	$910,587	$325,643	$1,585,450
Transfers from Other Funds	$13,300	20,400	1,600	1,200	500	300	1,100
Prior Year Revenue Adjustments	....	−264	204	−77,993	1,120	....	....
Other Additions	2,705,267	....	....	....	....	....	....
Total Additions	$2,718,567	$21,497,208	$2,462,350	$1,274,946	$912,207	$325,943	$1,586,550
DEDUCTIONS							
Appropriation Expenditures							
State Operations	....	$16,565,243	$2,664,622	$1,869,165	$856,577	$379,859	$1,462,704
Total	....	$16,565,243	$2,664,622	$1,869,165	$856,577	$379,859	$1,462,704
Transfers to Other Funds	....	....	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	$−68,279	$−14,827	$−7,941	$−4,344	$−3,719	$4,770
Other Deductions	$2,447,533	....	....	....	....	....	....
Total Deductions	$2,447,533	$16,496,964	$2,649,795	$1,861,224	$852,233	$376,140	$1,467,474
FUND BALANCE, JUNE 30, 1985	$3,454,458	$16,524,865	$3,683,947	$617,093	$794,368	$193,012	$1,254,413

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Financial Condition

June 30, 1985

	State Board of Landscape Architects' Fund	Contingent Fund of the Board of Medical Quality Assurance	State Optometry Fund	Pharmacy Board Contingent Fund	Physical Therapy Fund	Private Investigator Fund	Professional Engineers' and Land Surveyors' Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$28,134	$500,512	$32,184	$98,149	$36,954	$185,123	$141,203
Deposits in Surplus Money Investment Fund	122,000	6,830,000	304,000	911,000	413,000	1,708,000	1,419,000
Receivables	....	11,685	34	3,624	460	13	5,265
Due from Other Funds	24,916	1,433,380	37,837	229,195	45,537	286,551	276,113
Prepaid Expenses	550	15,661	....	2,440	950	2,046	2,180
Total Assets	$175,600	$8,791,238	$374,055	$1,244,408	$496,901	$2,181,733	$1,843,761
LIABILITIES							
Accounts Payable	$61,953	$1,273,517	$2,968	$182,293	$5,964	$53,372	$390,170
Due to Other Funds	36,626	618,452	42,907	92,586	16,534	114,487	84,852
Advance Collections	....	349,145	....	43,590	....	79,885	174,535
Other Liabilities	....	3,972	....	267	122	9,405	50
Total Liabilities	$98,579	$2,245,086	$45,875	$318,736	$22,620	$257,149	$649,607
FUND BALANCE							
Designated for Unencumbered Balances of Continuing Appropriations	$9,000	....	....	$25,000	....	....	....
Contingency Reserve for Economic Uncertainties	68,021	$6,546,152	$328,180	900,672	$474,281	$1,924,584	$1,194,154
Total Fund Balance	$77,021	$6,546,152	$328,180	$925,672	$474,281	$1,924,584	$1,194,154
Total Liabilities and Fund Balance	$175,600	$8,791,238	$374,055	$1,244,408	$496,901	$2,181,733	$1,843,761

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Financial Condition

June 30, 1985

	State Board of Landscape Architects' Fund	Contingent Fund of the Board of Medical Quality Assurance	State Optometry Fund	Pharmacy Board Contingent Fund	Physical Therapy Fund	Private Investigator Fund	Professional Engineers' and Land Surveyors' Fund
FUND BALANCE, JUNE 30, 1984	$182,711	$7,287,063	$305,933	$690,398	$580,030	$1,371,387	$1,473,358
ADDITIONS							
Revenues	$114,426	$10,781,608	$344,472	$2,463,129	$147,847	$2,477,807	$2,092,377
Transfers from Other Funds	101	10,100	101	1,800	401	....	1,500
Prior Year Revenue Adjustments	....	−4,380	....	3,738	....	....	9,138
Other Additions	....	378,450	....	....	....	....	....
Total Additions	$114,527	$11,165,778	$344,573	$2,468,667	$148,248	$2,477,807	$2,103,015
DEDUCTIONS							
Appropriations Expenditures State Operations	$232,808	$11,927,644	$322,753	$2,233,061	$256,690	$1,941,005	$2,435,568
Total	$232,808	$11,927,644	$322,753	$2,233,061	$256,690	$1,941,005	$2,435,568
Transfers to Other Funds	....	$200,000	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	$−12,591	−220,955	$−427	$332	$−2,693	$−16,395	$−53,349
Total Deductions	$220,217	$11,906,689	$322,326	$2,233,393	$253,997	$1,924,610	$2,382,219
FUND BALANCE, JUNE 30, 1985	$77,021	$6,546,152	$328,180	$925,672	$474,281	$1,924,584	$1,194,154

Statement No. 5

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Financial Condition

June 30, 1985

	Board of Registered Nursing Fund	Shorthand Reporters' Fund	Structural Pest Control Fund	Board of Veterinary Examiners' Contingent Fund	Board of Vocational Nurse and Psychiatric Technician Examiners Fund	
					Psychiatric Technician (Account)	Vocational Nurse (Account)
ASSETS						
Cash in State Treasury and Agency Accounts	$165,824	$26,394	$171,402	$27,349	$34,850	$130,168
Deposits in Surplus Money Investment Fund	1,050,000	212,000	3,555,000	299,000	482,000	2,766,000
Receivables	273	....	−49,927	34	34	84
Due from Other Funds	380,848	23,695	376,195	32,513	61,693	315,331
Prepaid Expenses	2,097	....	1,175	605	....	3,755
Total Assets	**$1,599,042**	**$262,089**	**$4,053,845**	**$359,501**	**$578,577**	**$3,215,338**
LIABILITIES						
Accounts Payable	$453,047	$11,247	$101,109	$48,915	$24,560	$75,745
Due to Other Funds	340,066	6,809	177,569	47,703	40,921	98,948
Advance Collections	....	....	104,130	....	....	....
Other Liabilities	141	....	257	60	107	750
Total Liabilities	**$793,254**	**$18,056**	**$383,065**	**$96,678**	**$65,588**	**$175,443**
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$805,788	$244,033	$3,670,780	$262,823	$512,989	$3,039,895
Total Fund Balance	**$805,788**	**$244,033**	**$3,670,780**	**$262,823**	**$512,989**	**$3,039,895**
Total Liabilities and Fund Balance	**$1,599,042**	**$262,089**	**$4,053,845**	**$359,501**	**$578,577**	**$3,215,338**

PROFESSIONS AND VOCATIONS FUND—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Board of Registered Nursing Fund	Shorthand Reporters' Fund	Structural Pest Control Fund	Board of Veterinary Examiners' Contingent Fund	Board of Vocational Nurse and Psychiatric Technician Examiners Fund	
					Psychiatric Technician (Account)	Vocational Nurse (Account)
FUND BALANCE, JUNE 30, 1984	$764,753	$463,739	$2,668,218	$569,917	$517,205	$2,319,265
ADDITIONS						
Revenues	$4,167,779	$269,237	$2,627,265	$228,087	$398,956	$2,343,966
Transfers from Other Funds	1,800	199	900	200	199	1,000
Prior Year Revenue Adjustments	23	....	....	....	....	15
Total Additions	$4,169,602	$269,436	$2,628,165	$228,287	$399,155	$2,344,981
DEDUCTIONS						
Appropriation Expenditures						
State Operations	$4,216,006	$189,025	$1,595,680	$528,197	$387,593	$1,659,628
Total	$4,216,006	$189,025	$1,595,680	$528,197	$387,593	$1,659,628
Transfers to Other Funds	....	$300,000	$50,000	....	....	....
Adjustments to Prior Year Appropriation Expenditures	$-87,439	117	-20,077	$7,184	$15,778	$-35,277
Total Deductions	$4,128,567	$489,142	$1,625,603	$535,381	$403,371	$1,624,351
FUND BALANCE, JUNE 30, 1985	$805,788	$244,033	$3,670,780	$262,823	$512,989	$3,039,895

NON-GOVERNMENTAL COST FUNDS

Financial Condition

Operations

WORKING CAPITAL AND REVOLVING FUNDS

Statement of Financial Condition

June 30, 1985

	Total Working Capital and Revolving Funds	Agricultural Building Fund	Architecture Revolving Fund	Ballot Paper Revolving Fund	State Clean Water Grants Administration Revolving Fund	Community College District Organization Revolving Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$7,401,182,097	$790,031	$42,827,559	$269,430	$254,019	$200,000
Deposits in Surplus Money Investment Fund	12,824,000	....	....	....	....	....
Investments	6,675,000	....	....	....	....	....
Receivables	147,700,804	....	6,216	79,750	....	....
Due from Other Funds	356,173,175	30,131	524,376	....	....	....
Due from Other Governments	55,233,865	....	....	....	....	....
Prepaid Expenses	7,227,012	17,750	6,700	....	....	....
Inventory	36,710,827	....	....	126,776	....	....
Advances to Other Funds	4,446,948	108,997	....	....	....	....
Loans to Other Governmental Entities	137,500	....	....	....	....	....
Fixed Assets	653,570,402	4,825,278	486,108,496	....	....	....
Building Certificates—Authorized and Unissued	3,194,318	....	....	....	....	....
Other Assets	2,453,315	....	173,387	....	....	....
Total Assets	**$8,687,529,263**	**$5,772,187**	**$529,646,734**	**$475,956**	**$254,019**	**$200,000**
LIABILITIES						
Accounts Payable	$605,715,269	....	$5,555,145	$6,877	....	....
Due to Other Funds	467,176,435	$373,643	169,392	....	....	....
Due to Other Governments	25,486,570	....	....	....	....	....
Advance Collections	47,034,562	....	....	....	....	....
Deposits	7,285,098,530	....	530,140,917	....	....	....
Advances from Other Funds	2,464,803	2,464,803	....	....	....	....
Capital Lease Obligations	24,206,256	....	....	....	....	....
Notes Payable	5,932,035	....	....	....	....	....
Other Liabilities	2,786,005	....	309,655	....	....	....
Total Liabilities	**$8,465,900,465**	**$2,838,446**	**$536,175,109**	**$6,877**	....	....
RESERVES						
Reserve for Investment in Fixed Assets	$14,921,855	$61,561	....	....	....	....
Reserve for Bonds and Building Certificates—Authorized and Unissued	3,194,318	....	....	....	....	....
Other Reserves	274,840	108,997	....	....	....	....
Total Reserves	**$18,391,013**	**$170,558**	....	....	....	....
FUND BALANCE						
Contigency Reserve for Economic Uncertainties	$145,687,092	$957,814	....	$9,079	$254,019	$200,000
Undesignated (Available Surplus)	−7,771,889	....	$−6,528,375	....	....	....
Working Capital Advance	10,038,218	....	....	460,000	....	....
Investment in Fixed Assets	55,284,364	1,805,369	....	....	....	....
Total Fund Balance	**$203,237,785**	**$2,763,183**	**$−6,528,375**	**$469,079**	**$254,019**	**$200,000**
Total Liabilities, Reserves and Fund Balance	**$8,687,529,263**	**$5,772,187**	**$529,646,734**	**$475,956**	**$254,019**	**$200,000**

Statement No. 8

WORKING CAPITAL AND REVOLVING FUNDS

Statement of Operations

Fiscal Year Ended June 30, 1985

	Total Working Capital and Revolving Funds	Agricultural Building Fund	Architecture Revolving Fund	Ballot Paper Revolving Fund	State Clean Water Grants Administration Revolving Fund	Community College District Organization Revolving Fund
FUND BALANCE, JUNE 30, 1984	$200,173,575	$2,863,213	$−1,129,251	$468,013	$254,019	$200,000
ADDITIONS						
Operating Income	$4,953,199,980	$855,282		$73,096		
Income from Investments	644,395,747					
Advances from Other Funds	53,864,587		$53,864,587			
Net Increase in Work-in-Progress	20,713,613		20,713,613			
Transfers from Other Funds	163,712,316		5,400			
Prior Year Revenue Adjustments	1,872,697	58,274				
Prior Year Surplus Adjustments	4,919,872					
Other Additions	1,668,906					
Total Additions	$5,844,347,718	$913,556	$74,583,600	$73,096		
DEDUCTIONS						
Operating Expenses	$5,746,723,894	$906,185		$72,030		
Expenses Attributed to Other Funds	48,312,886		$48,312,886			
Transfers to Other Funds	7,791,247					
Net Decrease in Accountability for Deposits	26,265,313		26,265,313			
Prior Year Surplus Adjustments	5,330,694	107,401				
Adjustments to Prior Year Appropriation Expenditures	1,184,963					
Other Deductions	5,674,511		5,404,525			
Total Deductions	$5,841,283,508	$1,013,586	$79,982,724	$72,030		
FUND BALANCE, JUNE 30, 1985	$203,237,785	$2,763,183	$−6,528,375	$469,079	$254,019	$200,000

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	County Formation Revolving Fund	Donated Food Revolving Fund	State Expenditure Revolving Fund	General Obligation Bond Expenses Revolving Fund	Health and Welfare Agency Data Center Revolving Fund	California Industries for the Blind Manufacturing Fund	Mobilehome-Manufactured Home Revolving Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$85,374	$981,502	$36,811,284	$74,532	$2,248,277	...	$139,673
Deposits in Surplus Money Investment Fund	...	2,116,000	...	...	...	...	2,219,000
Receivables	...	1,069,472	1,413,798	468	11,700	$354,801	227
Due from Other Funds	...	44,050	280,830,712	...	6,484,435	...	3,128,372
Due from Other Governments	...	...	80,581	...	6,300	...	...
Prepaid Expenses	...	2,500,000	747,515	...	97,123	...	...
Advances to Other Funds	...	...	...	...	...	...	968,600
Inventory	...	...	...	...	248,141	...	...
Fixed Assets	...	722,678	...	...	13,651,254	...	...
Other Assets	...	...	1,834,218	...	...	...	6,000
Total Assets	**$85,374**	**$7,433,702**	**$321,718,108**	**$75,000**	**$22,747,230**	**$354,801**	**$6,461,872**
LIABILITIES							
Accounts Payable	...	$753,170	$52,227,964	...	$7,439,616	...	$112,157
Due to Other Funds	...	214,647	40,383,963	...	77,577	...	1,077,880
Due to Other Governments	...	...	23,193,789	...	...	...	...
Advance Collections	...	...	...	...	...	...	7,163
Deposits	...	...	204,858,613	...	...	...	...
Capital Lease Obligations	...	...	...	...	7,845,134	...	...
Other Liabilities	...	...	1,053,779	...	...	$480	6,000
Total Liabilities	...	**$967,817**	**$321,718,108**	...	**$15,362,327**	**$480**	**$1,203,200**
RESERVES							
Other Reserves	...	...	...	...	$44,750	...	...
Total Reserves	...	...	...	...	**$44,750**	...	...
FUND BALANCE							
Contigency Reserve for Economic Uncertainties	...	$6,465,885	...	$75,000	$6,340,153	...	$5,258,672
Undesignated (Available Surplus)	$−36,667	...	...	...	...	$−29,667	...
Working Capital Advance	122,041	...	...	...	1,000,000	383,988	...
Total Fund Balance	**$85,374**	**$6,465,885**	...	**$75,000**	**$7,340,153**	**$354,321**	**$5,258,672**
Total Liabilities, Reserves and Fund Balance	**$85,374**	**$7,433,702**	**$321,718,108**	**$75,000**	**$22,747,230**	**$354,801**	**$6,461,872**

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	County Formation Revolving Fund	Donated Food Revolving Fund	State Expenditure Revolving Fund	General Obligation Bond Expenses Revolving Fund	Health and Welfare Agency Data Center Revolving Fund	California Industries For the Blind Manufacturing Fund	Mobilehome-Manufactured Home Revolving Fund
FUND BALANCE, JUNE 30, 1984	$122,041	....	....	$75,000	$6,090,512	$354,321	$6,712,913
ADDITIONS							
Operating Income	....	$11,233,342	....	$519,545	$33,430,070	....	$11,437,097
Income from Investments	....	44,050	....	....	....	....	352,727
Transfers from Other Funds	....	7,691,265	....	....	11,100	....	11,799
Prior Year Revenue Adjustments	....	....	....	....	291,161	....	....
Total Additions	....	$18,968,657	....	$519,545	$33,732,331	....	$11,801,623
DEDUCTIONS							
Operating Expenses	$36,667	$12,502,772	....	$519,545	$32,620,660	....	$13,241,656
Adjustments to Prior Year Appropriation Expenditures	....	....	....	....	−199,401	....	....
Prior Year Surplus Adjustments	....	....	....	....	61,431	....	14,208
Total Deductions	$36,667	$12,502,772	....	$519,545	$32,482,690	....	$13,255,864
FUND BALANCE, JUNE 30, 1985	$85,374	$6,465,885	....	$75,000	$7,340,153	$354,321	$5,258,672

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Old Age and Survivors Insurance Revolving Fund	Passenger Equipment Acquisition Fund	State Payroll Revolving Fund	State Personnel Board Cooperative Personnel Services Revolving Fund	Prison Industry Revolving Fund		Public Building Construction Fund	Public School District Organization Revolving Fund
					Prison Industries Revolving Account	Inmate Construction Revolving Account		
ASSETS								
Cash in State Treasury and Agency Accounts	$77,983,696	....	$457,053,209	....	$1,555,994	$3,752,439	$252,616	$264,269
Deposits in Surplus Money Investment Fund	....	....	....	....	792,000	....	3,467,000	....
Investments	....	$6,675,000	....	....	....	....	....	....
Receivables	....	96,285	....	....	242,281	....	....	....
Due from Other Funds	107,255	....	....	....	3,211,649	....	361,569	....
Due from Other Governments	54,345,619	....	....	....	....	....	....	....
Prepaid Expenses	124,055	....	....	....	91,252	....	....	....
Advances to Other Funds	....	3,346,751	....	....	....	....	....	....
Inventory	....	....	....	....	18,620,277	....	....	....
Fixed Assets	....	....	....	....	3,927,225	....	68,648,583	....
Building Certificates Authorized—Unissued	....	....	....	....	....	....	3,194,318	....
Loans to Other Governmental Entities	....	....	....	....	....	....	....	137,500
Total Assets	$132,560,625	$10,118,036	$457,053,209	....	$28,440,678	$3,752,439	$75,924,086	$401,769
LIABILITIES								
Accounts Payable	$48,414,877	....	$457,053,209	....	$4,380,924	$808,732	$205,174	....
Due to Other Funds	82,005,620	$2,538,363	....	....	1,149,571	....	641,621	....
Due to Other Governments	2,120,117	....	....	....	....	....	....	....
Advance Collections	....	....	....	....	788,083	....	....	....
Notes Payable	....	5,000,000	....	....	....	....	932,035	....
Other Liabilities	11	16,901	....	....	392	....	....	....
Total Liabilities	$132,540,625	$7,555,264	$457,053,209	....	$6,318,970	$808,732	$1,778,830	....
RESERVES								
Reserve for Bonds and Building Certificates—Authorized and Unissued	....	....	....	....	....	....	$3,194,318	....
Total Reserves	....	....	....	....	....	....	$3,194,318	....
FUND BALANCE								
Contingency Reserve for Economic Uncertainties	....	$2,562,772	....	....	$21,768,441	$2,943,707	$17,471,943	$1,769
Working Capital Advance	$20,000	....	....	....	353,267	....	....	400,000
Investment in Fixed Assets	....	....	....	....	....	....	53,478,995	....
Total Fund Balance	$20,000	$2,562,772	....	....	$22,121,708	$2,943,707	$70,950,938	$401,769
Total Liabilities, Reserves and Fund Balance	$132,560,625	$10,118,036	$457,053,209	....	$28,440,678	$3,752,439	$75,924,086	$401,769

Statement No. 8

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Old Age and Survivors Insurance Revolving Fund	Passenger Equipment Acquisition Fund	State Payroll Revolving Fund	State Personnel Board Cooperative Personnel Services Revolving Fund	Prison Industry Revolving Fund		Public Building Construction Fund	Public School District Organization Revolving Fund
					Prison Industries Revolving Account	Inmate Construction Revolving Account		
FUND BALANCE, JUNE 30, 1984	$20,000	....	....	$52,975	$23,807,281	....	$67,641,456	$401,769
ADDITIONS								
Operating Income	$1,482,936,226	$5,118,036	....	$877,079	$42,719,893	$2,915,896	$3,218,715	$170,000
Income from Investments	....	....	....	....	124,593	....	907,737	....
Transfers from Other Funds	....	....	....	....	21,600	3,819,440	....	....
Prior Year Revenue Adjustments	....	....	....	....	1,163,507	....	....	....
Other Additions	....	....	....	....	69,306	....	....	....
Total Additions	$1,482,936,226	$5,118,036	....	$877,079	$44,098,899	$6,735,336	$4,126,452	$170,000
DEDUCTIONS								
Operating Expenses	$1,482,936,226	$2,555,264	....	$930,054	$40,636,818	$3,791,629	$816,970	....
Prior Year Surplus Adjustments	....	....	....	....	5,147,654	....	....	....
Other Deductions	....	....	....	....	....	....	....	$170,000
Total Deductions	$1,482,936,226	$2,555,264	....	$930,054	$45,784,472	$3,791,629	$816,970	$170,000
FUND BALANCE, JUNE 30, 1985	$20,000	$2,562,772	....	....	$22,121,708	$2,943,707	$70,950,938	$401,769

Statement No. 7

WORKING CAPITAL AND REVOLVING FUNDS—Continued
Statement of Financial Condition
June 30, 1985

	Rehabilitation Revolving Loan Guarantee Fund	Revolving Loan Fund	Rural Predevelopment Loan Fund	Service Revolving Fund		Stephen P. Teale Data Center Revolving Fund	Surplus Money Investment Fund
				Printing	Purchasing		
ASSETS							
Cash in State Treasury and Agency Accounts	$1,508	$3,480	$7,569	$6,565,768	$16,988,570	$3,067,685	$6,741,274,414
Deposits in Surplus Money Investment Fund	453,000	....	1,518,000	....	....	....	....
Receivables	....	142,851	....	69,295	444,674	9,027,800	133,762,353
Due from Other Funds	22,684	....	57,075	5,827,118	29,001,073	19,600	3,322,753
Due for Other Governments	....	....	....	930	800,435	....	....
Prepaid Expenses	....	....	....	35,134	771,684	13,686	....
Advances to Other Funds	....	....	22,600	....	....	....	....
Inventory	....	....	....	9,256,133	8,280,022	....	....
Fixed Assets	....	....	....	2,289,818	26,497,255	21,205,427	....
Other Assets	....	....	....	40,909	398,801	....	....
Total Assets	$477,192	$146,331	$1,605,244	$24,085,105	$83,182,514	$33,334,198	$6,878,359,520
LIABILITIES							
Accounts Payable	....	....	$334,639	$3,362,853	$12,463,946	$5,084,551	$10,941
Due to Other Funds	....	....	37,486	1,290,957	4,606,240	2,567,387	328,249,579
Due to Other Governments	....	....	....	3,400	169,264	....	....
Advance Collections	....	....	....	6,995,640	14,233,936	....	....
Deposits	....	....	....	....	....	....	6,550,099,000
Capital Lease Obligations	....	....	....	161,200	116,806	16,083,116	....
Other Liabilities	....	....	....	671,550	531,179	21	....
Total Liabilities	....	....	$372,125	$12,485,600	$32,121,371	$23,735,075	$6,878,359,520
RESERVES							
Other Reserves	....	....	....	....	$61,093	$60,000	....
Total Reserves	....	....	....	....	$61,093	$60,000	....
FUND BALANCE							
Contingency Reserve for Economic Uncertainties	$477,192	$146,331	$1,233,119	$11,599,505	$51,000,050	$9,539,123	....
Total Fund Balance	$477,192	$146,331	$1,233,119	$11,599,505	$51,000,050	$9,539,123	....
Total Liabilities, Reserves and Fund Balance	$477,192	$146,331	$1,605,244	$24,085,105	$83,182,514	$33,334,198	$6,878,359,520

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement No. 8

Statement of Operations

Fiscal Year Ended June 30, 1985

	Rehabilitation Revolving Loan Guarantee Fund	Revolving Loan Fund	Rural Predevelopment Loan Fund	Service Revolving Fund		Stephen P. Teale Data Center Revolving Fund	Surplus Money Investment Fund
				Printing	Purchasing		
FUND BALANCE, JUNE 30, 1984	$429,968	$145,396	$480,316	$12,646,977	$50,292,559	$8,337,870	....
ADDITIONS							
Operating Income	....	....	....	$36,541,899	$249,562,818	$43,472,554	....
Income from Investments	$47,224	....	$234,360	....	....	....	$642,187,741
Transfers from Other Funds	....	....	265,756	28,300	225,500	19,600	....
Prior Year Revenue Adjustments	....	....	....	331,931	....	....	25,529
Prior Year Surplus Adjustments	....	....	....	....	....	4,869,762	....
Other Additions	....	$935	1,598,665	....	....	....	....
Total Additions	$47,224	$935	$2,098,781	$36,902,130	$249,788,318	$48,361,916	$642,213,270
DEDUCTIONS							
Operating Expenses	....	....	$1,345,978	$37,949,602	$247,741,300	$46,642,017	$642,213,270
Transfers to Other Funds	....	....	....	....	373,823	....	....
Adjustments to Prior Year Appropriation Expenditures	....	....	....	....	965,704	418,660	....
Other Deductions	....	....	....	....	....	99,986	....
Total Deductions	....	....	$1,345,978	$37,949,602	$249,080,827	$47,160,663	$642,213,270
FUND BALANCE, JUNE 30, 1985	$477,192	$146,331	$1,233,119	$11,599,505	$51,000,050	$9,539,123	....

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Surplus Personal Property Revolving Fund	Surplus Property Revolving Fund	State Water Quality Control Fund	Water Resources Control Board Revolving Fund	Water Resources Revolving Fund	Welfare Advance Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$192,074	$29,961	$7,084,830	$143,185	$229,094	$50,055
Deposits in Surplus Money Investment Fund	....	417,000	....	....	1,842,000	....
Receivables	155,899	85,693	468,808	40,444	157,482	70,507
Due from Other Funds	....	510,110	....	....	19,314,482	3,375,731
Prepaid Expenses	....	....	....	....	2,822,113	....
Inventory	....	....	....	....	179,478	....
Fixed Assets	40,920	....	....	....	25,653,468	....
Totals Assets	$388,893	$1,042,764	$7,553,638	$183,629	$50,198,117	$3,496,293
LIABILITIES						
Accounts Payable	....	$1,700	....	....	$4,002,501	$3,496,293
Due to Other Funds	$1,247,025	24,158	....	$369,437	151,889	....
Advance Collections	....	....	....	9,740	25,000,000	....
Other Liabilities	....	....	....	23,500	172,537	....
Total Liabilities	$1,247,025	$25,858	....	$402,677	$29,326,927	$3,496,293
RESERVES						
Reserve for Investment in Fixed Assets	....	....	....	....	$14,860,294	....
Total Reserves	....	....	....	....	$14,860,294	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	....	$1,016,906	$6,553,638	....	$−188,026	....
Undesignated (Available Surplus)	$−858,132	....	....	$−319,048	....	....
Workind Capital Advance	....	....	1,000,000	100,000	6,198,922	
Total Fund Balance	$−858,132	$1,016,906	$7,553,638	$−219,048	$6,010,896	....
Total Liabilities, Reserves and Fund Balance	$388,893	$1,042,764	$7,553,638	$183,629	$50,198,117	$3,496,293

WORKING CAPITAL AND REVOLVING FUNDS—Continued

Statement No. 8

Statement of Operations

Fiscal Year Ended June 30, 1985

	Surplus Personal Property Revolving Fund	Surplus Property Revolving Fund	State Water Quality Control Fund	Water Resources Control Board Revolving Fund	Water Resources Revolving Fund	Welfare Advance Fund
FUND BALANCE, JUNE 30, 1984		$7,625,006	$7,238,250	$−222,958	$5,265,929	
ADDITIONS						
Operating Income	$1,070,974	$1,831	$1,028,430	$3,910		$3,026,013,287
Income from Investments		256,301			$241,014	
Transfers from Other Funds	23,000	35,400			151,554,156	
Prior Year Revenue Adjustments		2,295				
Prior Year Surplus Adjustments	50,110					
Total Additions	$1,144,084	$295,827	$1,028,430	$3,910	$151,795,170	$3,026,013,287
DEDUCTIONS						
Operating Expenses	$2,002,216	$−513,497	$713,042		$151,050,203	$3,026,013,287
Transfers to Other Funds		7,417,424				
Total Deductions	$2,002,216	$6,903,927	$713,042		$151,050,203	$3,026,013,287
FUND BALANCE, JUNE 30, 1985	$−858,132	$1,016,906	$7,553,638	$−219,048	$6,010,896	

Statement No. 9

PUBLIC SERVICE ENTERPRISE FUNDS

Statement of Financial Condition

June 30, 1985

	Total Public Service Enterprise Funds	California Housing Finance Fund	California Maritime Academy Continuing Education Revenue Fund	California National Guard Members Farm and Home Building Fund of 1978	Compensation Insurance Fund	Employment Training Fund	First-Time Home Buyers Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$154,568,724	$4,704,577	$119,653	$394,305	$40,575,991	$7,615	$1,901,373
Deposits in Surplus Money Investment Fund	2,277,225,000	366,161,000	......	5,659,000	19,713,000	118,974,000	......
Investments	2,720,536,547	750,240,995	......	10,281,919	1,677,316,052	......	13,928,309
Receivables	247,390,147	41,910,032	6,980	412,168	131,262,925	689,378	15,366
Due from Other Funds	184,460,109	15,735,127	9,035	225,149	141,200	5,634,204	......
Due from Other Governments	16,045,108	......	......	......	12,398,427	......	......
Prepaid Expenses	53,823,183	12,039	......	......	......	......	......
Inventory	9,921,508	......	......	......	......	......	......
Veterans Farm and Home Loan Contracts	3,142,526,387	......	......	......	......	......	......
Loans Receivable—Other	1,398,769,559	1,373,217,448	......	25,017,695	......	......	534,416
Advances to Other Funds	81,825,399	......	......	......	......	......	......
Loans to Other Governmental Entities	50,422,937	......	......	......	......	......	......
Securities and Other Property Held in Trust	34,819,672	......	......	......	......	......	......
Fixed Assets	3,561,676,202	304,735	......	1,392	88,426,529	16,285	......
Other Assets	834,837,235	5,360,820	......	......	......	......	78,758
Bonds Authorized—Unissued	1,003,000,000	......	......	60,000,000	......	......	185,000,000
Provision for Long-Term Obligations	908,798,000	......	......	......	......	......	--185,000,000
Total Assets	**$16,680,645,717**	**$2,557,646,773**	**$135,668**	**$101,991,628**	**$1,969,834,124**	**$125,321,482**	**$16,458,222**
LIABILITIES							
Accounts Payable	$250,276,005	$34,545,364	......	$184,037	$4,875,867	$91,288,524	$341,865
Benefits Payable	1,331,364,363	......	......	......	1,331,364,363	......	......
Due to Other Funds	517,393,089	33,115,589	$17,011	35,030	......	1,674,140	......
Due to Other Governments	26,180,356	......	......	......	545,336	......	......
Accrued Interest Payable	219,132,144	82,994,452	......	1,613,749	......	......	......
Dividends Payable	100,000,000	......	......	......	100,000,000	......	......
Advance Collections	256,040,618	29,854,036	......	......	62,580,084	......	15,366
Deposits	47,758,525	......	......	......	7,717,220	......	......
Advances from Other Funds	78,121,197	......	......	......	......	......	......
Notes Payable	26,390,584	2,900,000	......	......	......	......	......
Bonds Payable	9,644,771,740	2,251,263,019	......	38,313,300	......	......	14,666,941
Other Liabilities	12,222,822	284,531	......	29,561	......	36,175	......
Total Liabilities	**$12,509,651,443**	**$2,434,956,991**	**$17,011**	**$40,175,677**	**$1,507,082,870**	**$92,998,839**	**$15,024,172**
RESERVES							
Reserve for Investment in Fixed Assets	$713,814,516	......	......	$1,392	......	$16,285	......
Reserve for Bonds and Building Certificates—Authorized and Unissued	818,000,000	......	......	60,000,000	......	......	......
Other Reserves	116,264,121	......	......	......	$28,089	......	......
Total Reserves	**$1,648,078,637**	......	......	**$60,001,392**	**$28,089**	**$16,285**	......
FUND BALANCE							
Contingency Reserve for Economic Uncertainties	$2,497,108,346	$122,689,782	$118,657	$1,814,559	$462,723,165	$32,306,358	$1,434,050
Reserve for Debt Service	25,807,291	......	......	......	......	......	......
Total Fund Balance	**$2,522,915,637**	**$122,689,782**	**$118,657**	**$1,814,559**	**$462,723,165**	**$32,306,358**	**$1,434,050**
Total Liabilities, Reserves and Fund Balance	**$16,680,645,717**	**$2,557,646,773**	**$135,668**	**$101,991,628**	**$1,969,834,124**	**$125,321,482**	**$16,458,222**

PUBLIC SERVICE ENTERPRISE FUNDS

Statement of Operations

Fiscal Year Ended June 30, 1985

	Total Public Service Enterprise Funds	California Housing Finance Fund	California Maritime Academy Continuing Education Revenue Fund	California National Guard Members Farm and Home Building Fund of 1978	Compensation Insurance Fund	Employment Training Fund	First-Time Home Buyers Fund
FUND BALANCE, JUNE 30, 1984	$2,501,391,431	$87,997,396	....	$1,697,596	$552,652,575	$24,924,111	$806,665
ADDITIONS							
Operating Income	$2,547,361,331	....	$301,760	$2,566,320	$639,531,298	....	....
Income from Investments	643,370,346	$219,684,781	....	1,711,532	185,681,471	$9,829,925	$679,313
Transfer from Federal Trust Fund	5,102,910	....	....	....	....	....	....
Transfers from Other Funds	77,045,400	6,900	....	....	141,200	1,400	....
Proceeds from Sale of Bonds	130,084,323	....	....	....	....	....	....
Repayment of Loans	23,331,356	....	....	....	....	....	....
Net Increase Fixed Assets	94,139,984	....	....	....	....	....	....
Prior Year Revenue Adjustments	71,953,792	....	....	279	....	−16,118	....
Prior Year Surplus Adjustments	200,630	....	....	....	....	....	....
Other Additions	71,708,673	14,639,515	....	....	....	56,199,491	....
Total Additions	$3,664,298,745	$234,331,196	$301,760	$4,278,131	$825,353,969	$66,014,698	$679,313
DEDUCTIONS							
Operating Expenses and Expenditures	$1,897,226,887	$13,896,405	....	$277,107	$112,882,328	$62,967,948	$51,928
Capital Outlay Expenditures	25,735,489	....	....	....	....	....	....
Transfers to Other Funds	74,158,758	....	$183,103	....	....	1,199,491	....
Disbursements Attributed to Other Funds	24,957,495	....	....	....	....	....	....
Interest on Bonded Debt	623,458,724	184,865,109	....	3,879,787	....	....	....
Redemption of Bonds and Notes	23,045,000	....	....	....	....	....	....
Workers Benefit Payments	528,019,933	....	....	....	528,019,933	....	....
Net Income Available for Dividends	272,415,476	....	....	....	272,415,476	....	....
Adjustments to Prior Year Appropriation Expenditures	122,928,496	877,296	....	....	....	−5,534,988	....
Prior Year Surplus Adjustments	45,299,616	....	....	....	....	....	....
Other Deductions	5,528,665	....	....	4,274	1,965,642	....	....
Total Deductions	$3,642,774,539	$199,638,810	$183,103	$4,161,168	$915,283,379	$58,632,451	$51,928
FUND BALANCE, JUNE 30, 1985	$2,522,915,637	$122,689,782	$118,657	$1,814,559	$462,723,165	$32,306,358	$1,434,050

Statement No. 9

PUBLIC SERVICE ENTERPRISE FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Small Craft Harbor Bond Funds	Harbors and Watercraft Revolving Fund	Health Facility Construction Loan Insurance Fund	High Technology Education Revenue Bond Fund	Indemnity Fund (Veterans)	State Lottery Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$369,708	$517,386	$1,482	$8,365	$1,996	$888,780
Deposits in Surplus Money Investment Fund	1,753,000	28,889,000	32,598,000	95,332,000	4,424,000	....
Receivables	....	107,316	....	....	498	2,887
Due from Other Funds	104,636	2,235,220	1,689,688	3,983,909	239,473	2,387
Due from Other Governments	751,927	2,648,330	....	....	....	....
Prepaid Expenses	....	34,334	....	....	....	30,941
Loans to Other Governmental Entities	2,266,768	....	....	....	....	....
Securities and Other Property Held in Trust	....	10,000	....	....	....	....
Fixed Assets	....	874,289	....	....	....	19,556
Other Assets	....	370	....	....	....	923,721
Total Assets	**$5,246,039**	**$35,316,245**	**$34,289,170**	**$99,324,274**	**$4,665,967**	**$1,868,272**
LIABILITIES						
Accounts Payable	$335	$2,613,696	....	....	....	$361,506
Due to Other Funds	....	....	$250,530	....	$7,804	339,213
Due to Other Governments	....	25,634,991	....	....	....	29
Accrued Interest Payable	7,150	....	....	....	....	....
Advance Collections	....	....	....	....	....	2,387
Deposits	....	10,000	....	....	....	862,750
Advances from Other Funds	1,621,197	....	....	....	....	300,000
Bonds Payable	550,000	....	....	....	....	....
Total Liabilities	**$2,178,682**	**$28,258,687**	**$250,530**	....	**$7,804**	**$1,865,885**
RESERVES						
Reserve for Investment in Fixed Assets	....	$874,289	....	....	....	....
Total Reserves	....	**$874,289**	....	....	....	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$3,067,357	$6,183,269	$34,038,640	$99,324,274	$4,658,163	$2,387
Total Fund Balance	**$3,067,357**	**$6,183,269**	**$34,038,640**	**$99,324,274**	**$4,658,163**	**$2,387**
Total Liabilities, Reserves and Fund Balance	**$5,246,039**	**$35,316,245**	**$34,289,170**	**$99,324,274**	**$4,665,967**	**$1,868,272**

PUBLIC SERVICE ENTERPRISE FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1985

	Small Craft Harbor Bond Funds	Harbors and Watercraft Revolving Fund	Health Facility Construction Loan Insurance Fund	High Technology Education Revenue Bond Fund	Indemnity Fund (Veterans)	State Lottery Fund
FUND BALANCE, JUNE 30, 1984	$2,805,407	$5,146,885	$26,957,265	....	$3,978,703	....
ADDITIONS						
Operating Income	$62,406	$21,030,259	$4,504,086	....	$1,017,435	$300,000
Income from Investments	214,179	3,588,943	3,163,863	$4,519,951	451,207	2,387
Transfers from Other Funds	....	3,000	....	....	....	....
Proceeds from Sale of Bonds	....	....	....	102,884,323	....	....
Prior Year Revenue Adjustments	....	....	....	....	13,827	....
Total Additions	$276,585	$24,622,202	$7,667,949	$107,404,274	$1,482,469	$302,387
DEDUCTIONS						
Operating Expenses and Expenditures	$335	$24,847,592	$661,574	$1,480,000	$803,009	....
Capital Outlay Expenditures	....	....	....	6,600,000	....	....
Transfers to Other Funds	....	....	....	....	....	$300,000
Interest on Bonded Debt	14,300	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	−1,261,774	−75,000	....	....	....
Total Deductions	$14,635	$23,585,818	$586,574	$8,080,000	$803,009	$300,000
FUND BALANCE, JUNE 30, 1985	$3,067,357	$6,183,269	$34,038,640	$99,324,274	$4,658,163	$2,387

Statement No. 9

PUBLIC SERVICE ENTERPRISE FUNDS—Continued
Statement of Financial Condition
June 30, 1985

	Mobilehome Park Purchase Fund	San Francisco Port Authority Funds	State Coastal Conservancy Fund	State University and Colleges Funds	Toll Bridge Authority Funds	Unemployment Compensation Disability Fund	Uninsured Employers' Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$1,848	$1,660,188	$2,193,607	$18,384,054	$4,024,319	$−22,163,581 *	$2,375,064
Deposits in Surplus Money Investment Fund	2,958,000	....	....	138,494,000	140,578,000	256,602,000	....
Investments	....	....	....	....	7,187,912	....	....
Receivables	....	....	106,953	3,153,706	1,714,370	11,493,214	....
Due from Other Funds	158,605	....	....	19,870,444	17,806,196	25,951,255	810,231
Prepaid Expenses	....	....	21,395	213,345	7,352	....	....
Securities and Other Property Held in Trust	....	....	....	....	75,100	34,734,572	....
Fixed Assets	....	....	5,033,246	294,493,484	602,729,200	1,060,008	....
Other Assets	....	....	....	....	9,800,230	....	....
Provision for Long-Term Obligations	....	....	....	68,438,000	....	....	....
Total Assets	**$3,118,453**	**$1,660,188**	**$7,355,201**	**$543,047,033**	**$783,922,679**	**$307,677,468**	**$3,185,295**
LIABILITIES							
Accounts Payable	$165	$1,660,188	$843,273	$14,140,902	$19,368,877	$49,320	$1,061,661
Due to Other Funds	9,493	....	....	8,552,951	20,070,550	11,147,028	....
Accrued Interest Payable	....	....	....	2,188,899	2,561,338	....	....
Advance Collections	....	....	....	25,068,173	476,803	....	....
Deposits	....	....	....	3,889,726	425,057	34,853,772	....
Notes Payable	....	....	....	....	23,490,584	....	....
Bonds Payable	....	....	....	190,598,000	91,520,521	....	....
Other Liabilities	....	....	....	1,526,967	341	8,904,382	....
Total Liabilities	**$9,658**	**$1,660,188**	**$843,273**	**$245,965,618**	**$157,914,071**	**$54,954,502**	**$1,061,661**
RESERVES							
Reserve for Investment in Fixed Assets	....	....	$5,033,246	$177,318,486	$479,234,138	$1,060,008	....
Other Reserves	....	....	....	386,479	9,239,707	....	....
Total Reserves	....	....	**$5,033,246**	**$177,704,965**	**$488,473,845**	**$1,060,008**	....
FUND BALANCE							
Contingency Reserve for Economic Uncertainties	$3,108,795	....	$1,478,682	$93,569,159	$137,534,763	$251,662,958	$2,123,634
Reserve for Debt Services	....	....	....	25,807,291	....	....	....
Total Fund Balance	**$3,108,795**	....	**$1,478,682**	**$119,376,450**	**$137,534,763**	**$251,662,958**	**$2,123,634**
Total Liabilities, Reserves and Fund Balance	**$3,118,453**	**$1,660,188**	**$7,355,201**	**$543,047,033**	**$783,922,679**	**$307,677,468**	**$3,185,295**

---

* The negative cash balance is caused by the delay of the withdrawal of cash from the Surplus Money Investment Fund.

Statement No. 10

PUBLIC SERVICE ENTERPRISE FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Mobilehome Park Purchase Fund	San Francisco Port Authority Funds	State Coastal Conservancy Fund	State University and Colleges Funds	Toll Bridge Authority Funds	Unemployment Compensation Disability Fund	Uninsured Employers' Fund
FUND BALANCE, JUNE 30, 1984	....	....	$2,955,525	$99,295,183	$112,050,308	$327,197,800	$2,518,846
ADDITIONS							
Operating Income	....	$2,231,596	$319,932	$99,470,388	$71,163,105	$1,006,322,964	$1,168,576
Income from Investments	$150,450	....	....	13,352,342	14,434,455	35,318,998	....
Transfers from Other Funds	3,000,000	....	....	42,352,603	24,068,369	439,428	7,016,000
Proceeds from Sale of Bonds	....	....	....	27,200,000	....	....	....
Repayment of Loans	....	....	....	....	23,319,706	....	....
Prior Year Revenue Adjustments	....	....	....	1,712,666	....	−5,129,771	200
Prior Year Surplus Adjustments	....	....	200,630	....	....	....	....
Other Additions	....	....	....	868,093	....	....	....
Total Additions	$3,150,450	$2,231,596	$520,562	$184,956,092	$132,985,635	$1,036,951,619	$8,184,776
DEDUCTIONS							
Operating Expenses and Expenditures	$41,655	$2,231,596	$1,915,926	$109,234,925	$57,182,255	$1,112,486,461	$8,579,988
Capital Outlay Expenditures	....	....	80,019	....	....	....	....
Transfers to Other Funds	....	....	....	38,012,724	34,463,440	....	....
Interest on Bonded Debt	....	....	....	9,566,949	8,976,963	....	....
Redemption of Bonds and Notes	....	....	....	4,520,000	5,960,000	....	....
Adjustments to Prior Year Appropriation Expenditures	....	....	1,460	....	900,000	....	....
Other Deductions	....	....	....	3,540,227	18,522	....	....
Total Deductions	$41,655	$2,231,596	$1,997,405	$164,874,825	$107,501,180	$1,112,486,461	$8,579,988
FUND BALANCE, JUNE 30, 1985	$3,108,795	....	$1,478,682	$119,376,450	$137,534,763	$251,662,958	$2,123,634

Statement No. 9

PUBLIC SERVICE ENTERPRISE FUNDS—Continued
Statement of Financial Condition
June 30, 1985

	Veterans' Debenture Revenue Fund	Veterans' Farm and Home Building Fund of 1943	Water Resources Development Fund		
			Central Valley Water Project Construction Fund	Central Valley Water Project Revenue Fund	Water Resources Development Bond Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$4,117	$45,329,415	$270,946	$52,193,920	$803,596
Deposits in Surplus Money Investment Fund	49,939,000	680,921,000	138,206,000	112,142,000	83,882,000
Investment	33,829,160	....	227,752,200	....	....
Receivables	564,932	458,318	1,800,401	11,523,601	42,167,102
Due from Other Funds	2,538,052	51,173,567	7,999,236	17,685,240	10,467,255
Due from Other Governments	....	....	....	....	246,424
Prepaid Expenses	....	177,727	7,940,000	360,000	45,026,050
Inventory	....	....	7,420,676	493,847	2,006,985
Veterans Farm and Home Loan Contracts	....	3,142,526,387	....	....	....
Advances to Other Funds	....	76,200,000	5,625,399	....	....
Loans to Other Governmental Entities	....	....	....	....	48,156,169
Fixed Assets	....	3,834,378	1,077,328,774	....	1,487,554,326
Other Assets	....	....	97,470,114	....	721,203,222
Bonds Authorized—Unissued	....	578,000,000	....	....	180,000,000
Provision for Long-Term Obligations	....	....	....	1,025,360,000	....
Total Assets	$86,875,261	$4,578,620,792	$1,571,813,746	$1,219,758,608	$2,621,513,129
LIABILITIES					
Accounts Payable	....	$2,275,184	$19,897,961	$16,689,499	$40,077,781
Due to Other Funds	$10,277,263	179,260	15,415,870	4,124,818	412,176,539
Accrued Interest Payable	....	100,378,937	5,911,838	10,014,411	13,461,370
Advance Collections	....	....	62,402,500	67,026,161	8,615,108
Advances from Other Funds	76,200,000	....	....	....	....
Bonds Payable	....	3,458,781,936	1,196,631,023	1,013,000,000	1,389,447,000
Other Liabilities	397,910	1,023,000	19,955	....	....
Total Liabilities	$86,875,173	$3,562,638,317	$1,300,279,147	$1,110,854,889	$1,863,777,798
RESERVES					
Reserve for Investment in Fixed Assets	....	$3,834,378	....	....	$46,442,294
Reserve for Bonds and Building Certificates—Authorized and Unissued	....	578,000,000	....	....	180,000,000
Other Reserves	....	93,686,380	$315,976	$12,607,490	....
Total Reserves	....	$675,520,758	$315,976	$12,607,490	$226,442,294
FUND BALANCE					
Contingency Reserve for Economic Uncertainties	$88	$340,461,717	$271,218,623	$96,296,229	$531,293,037
Total Fund Balance	$88	$340,461,717	$271,218,623	$96,296,229	$531,293,037
Total Liabilities, Reserves and Fund Balance	$86,875,261	$4,578,620,792	$1,571,813,746	$1,219,758,608	$2,621,513,129

Statement No. 10

PUBLIC SERVICE ENTERPRISE FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Veterans' Debenture Revenue Fund	Veterans' Farm and Home Building Fund of 1943	Water Resources Development Fund		
			Central Valley Water Project Construction Fund	Central Valley Water Project Revenue Fund	Water Resources Development Bond Fund
FUND BALANCE, JUNE 30, 1984	$88	$305,243,274	$286,990,572	$130,730,487	$527,442,745
ADDITIONS					
Operating Income	....	$242,248,610	....	$138,335,835	$316,786,761
Income from Investments	$9,809,633	68,423,784	$22,802,952	11,187,117	38,363,063
Transfer from Federal Trust Fund	....	....	....	....	5,102,910
Transfers from Other funds	....	16,500	....	....	....
Repayment of Loans	....	....	....	....	11,650
Net Increase Fixed Assets	....	....	75,530,674	....	18,609,310
Prior Year Revenue Adjustments	....	245,600	....	....	75,127,109
Other Additions	....	....	1,574	....	....
Total Additions	$9,809,633	$310,934,494	$98,335,200	$149,522,952	$454,000,803
DEDUCTIONS					
Operating Expenses and Expenditures	$9,809,633	$14,130,977	$19,681,289	$57,646,243	$286,417,713
Capital Outlay Expenditures	....	....	3,647,452	....	15,408,018
Disbursements Attributed to Other Funds	....	....	....	....	24,957,495
Interest on Bonded Debt	....	261,676,283	46,433,944	44,790,117	63,255,272
Redemption of Bonds and Notes	....	....	....	12,565,000	....
Prior Year Surplus Adjustments	....	....	44,344,464	....	955,152
Adjustments to Prior Year Appropriation Expenditures	....	−91,209	....	68,955,850	59,156,861
Total Deductions	$9,809,633	$275,716,051	$114,107,149	$183,957,210	$450,150,511
FUND BALANCE, JUNE 30, 1985	$88	$340,461,717	$271,218,623	$96,296,229	$531,293,037

Statement No. 11

BOND FUNDS

Statement of Financial Condition

June 30, 1985

	Total Bond Funds	California Alternative Energy Authority Fund	State Beach, Park, Recreational and Historical Facilities Fund	State Beach, Park, Recreational and Historical Facilities Fund of 1974	State Clean Water and Water Conservation Fund	State Clean Water Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$797,090,849	$105,435	$1,972,312	$8,907,400	$40,508,466	$15,015,762
Deposits in Surplus Money Investment Fund	95,875,000	....	....	....	....	....
Receivables	152	....	....	....	....	....
Due from Other Funds	63,160,013	100	5,458	28,300	....	....
Advances to Other Funds	2,045,000	....	....	....	2,000,000	....
Bonds Authorized—Unissued	2,795,000,000	200,000,000	....	....	95,000,000	355,000,000
Total Assets	$3,753,171,014	$200,105,535	$1,977,770	$8,935,700	$137,508,466	$370,015,762
LIABILITIES						
Accounts Payable	$209,029,065	$479	$486,811	$5,566,577	$2,375,501	....
Due to Other Funds	288,487,540	28,153	....	47,065	1,051,816	....
Due to Other Governments	176,452,306	....	....	....	....	....
Notes Payable	258,544	258,544	....	....	....	....
Bonds Payable	1,140	....	....	....	....	....
Other Liabilities	150	....	....	....	....	$150
Total Liabilities	$674,228,745	$287,176	$486,811	$5,613,642	$3,427,317	$150
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$699,393,978	....	$1,043,109	$3,678,600	....	....
Undesignated (Available Surplus)	2,379,548,291	$199,818,359	447,850	−356,542	$134,081,149	$370,015,612
Total Fund Balance	$3,078,942,269	$199,818,359	$1,490,959	$3,322,058	$134,081,149	$370,015,612
Total Liabilities and Fund Balance	$3,753,171,014	$200,105,535	$1,977,770	$8,935,700	$137,508,466	$370,015,762

Statement No. 12

BOND FUNDS
Statement of Operations
Fiscal Year Ended June 30, 1985

	Total Bond Funds	California Alternative Energy Authority Fund	State Beach, Park, Recreational and Historical Facilities Fund	State Beach, Park, Recreational and Historical Facilities Fund of 1974	State Clean Water and Water Conservation Fund	State Clean Water Fund
FUND BALANCE, JUNE 30, 1984	$2,114,734,786	$199,737,665	$1,698,330	$3,978,414	$182,885,322	$48,620,050
ADDITIONS						
Operating Income	$15,860,594	$136,588	....	....	....	....
Transfers from Other Funds	30,299	100	....	$28,300	....	....
Income from Investments	8,771,517	....	$14,006	2,617	$246,111	....
Interest on Loans to School Districts	91,303,468	....	....	....	....	....
Repayment of Loans to School Districts	113,711,085	....	....	....	....	....
Bonds Authorized	1,455,000,000	....	....	....	....	$325,000,000
Prior Year Revenue Adjustments	1,975,811	....	....	....	....	....
Other Additions	269,855	....	....	997	2,660	....
Total Additions	$1,686,922,629	$136,688	$14,006	$31,914	$248,771	$325,000,000
DEDUCTIONS						
Expenditures for:						
State Operations	$64,377,558	$304,385	$13,894	$97,381	$522,765	$153,434
Local Assistance	188,729,256	....	435,525	6,604,414	49,007,763	3,482,377
Capital Outlay	221,971,708	....	282,913	674,421	....	....
Transfers to Other Funds	394,853,563	40,000	....	....	....	....
Reimbursements to General Fund for Debt Service	205,014,553	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	−352,231,492	−288,391	−510,955	−6,687,946	−477,584	−31,373
Total Deductions	$722,715,146	$55,994	$221,377	$688,270	$49,052,944	$3,604,438
FUND BALANCE, JUNE 30, 1985	$3,078,942,269	$199,818,359	$1,490,959	$3,322,058	$134,081,149	$370,015,612

Statement No. 11

BOND FUNDS—Continued
Statement of Financial Condition
June 30, 1985

	State Construction Program Fund	County Jail Capital Experditure Fund	County Jail Capital Expenditure Fund, 1984	Fish and Wildlife Habitat Enhancement Fund	Hazardous Substance Cleanup Fund	Health Science Facilities Construction Program Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$2,019,678	$1,287	$75,266,625	$17,766,540	....	$1,816
Deposits in Surplus Money Investment Fund	....	94448,000	....	....	....	1,427,000
Due from Other Funds	....	3992,106	147,107	1,109	....	80,830
Advances to Other Funds	....	45,000	....	....	....	....
Bonds Authorized—Unissued	....	180000,000	175,000,000	65,000,000	$100,000,000	....
Total Assets	**$2,019,678**	**$278486,393**	**$250,413,732**	**$82,767,649**	**$100,000,000**	**$1,509,646**
LIABILITIES						
Accounts Payable	....	$1,914	....	$290,382	....	....
Due to Other Funds	....	112,851	$266,625	20,000	....	....
Due to Other Governments	$251,411	165154,186	....	....	....	....
Bonds Payable	....	....	....	760	....	....
Total Liabilities	**$251,411**	**$165268,951**	**$266,625**	**$311,142**	....	....
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$137,553	$320,000	....	$9,465,600	....	....
Undesignated (Available Surplus)	1,630,714	112897,442	$250,147,107	72,990,907	$100,000,000	$1,509,646
Total Fund Balance	**$1,768,267**	**$113217,442**	**$250,147,107**	**$82,456,507**	**$100,000,000**	**$1,509,646**
Total Liabilities and Fund Balance	**$2,019,678**	**$278486,393**	**$250,413,732**	**$82,767,649**	**$100,000,000**	**$1,509,646**

Statement No. 12

BOND FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1985

	State Construction Program Fund	County Jail Capital Expenditure Fund	County Jail Capital Expenditure Fund, 1984	Fish and Wildlife Habitat Enhancement Fund	Hazardous Substance Cleanup Fund	Health Science Facilities Construction Program Fund
FUND BALANCE, JUNE 30, 1984	$2,163,803	$280,350,897	$250,000,000	....	....	$1,578,968
ADDITIONS						
Operating Income	$639,898	$8,221	....	....	....	....
Income from Investments	....	6,475,088	$409,607	$98,444	....	$171,223
Bonds Authorized	....	....	....	85,000,000	$100,000,000	....
Prior Year Revenue Adjustments	....	1,975,811	....	....	....	....
Other Additions	....	2,859	....	....	....	....
Total Additions	$639,898	$8,461,979	$409,607	$85,098,444	$100,000,000	$171,223
DEDUCTIONS						
Expenditures for:						
State Operations	$639,898	$1,044,541	$262,500	$7,538	....	$6,469
Local Assistance	....	174,637,726	....	....	....	....
Capital Outlay	611,139	....	....	2,634,399	....	234,076
Adjustments to Prior Year Appropriation Expenditures	−215,603	−86,833	....	....	....	....
Total Deductions	$1,035,434	$175,595,434	$262,500	$2,641,937	....	$240,545
FUND BALANCE, JUNE 30, 1985	$1,768,267	$113,217,442	$250,147,107	$82,456,507	$100,000,000	$1,509,646

Statement No. 11

BOND FUNDS—Continued
Statement of Financial Condition
June 30, 1985

	Lake Tahoe Acquisitions Fund	New Prison Construction Fund	1984 Prison Construction Fund	Parklands Fund of 1980	Parklands Fund of 1984	Public School Building Loan Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$10,043,712	$192,522,513	$93,425,591	$8,353,089	$20,657,782	....
Due from Other Funds	....	8,600	50,194,378	4,492	....	....
Bonds Authorized—Unissued	75,000,000	195,000,000	150,000,000	95,000,000	345,000,000	....
Total Assets	$85,043,712	$387,531,113	$293,619,969	$103,357,581	$365,657,782	....
LIABILITIES						
Accounts Payable	....	$47,332,311	$9,980,957	$60,024,527	$21,383,593	....
Due to Other Funds	$45,000	50,415,894	6,449,711	580,545	....	....
Due to Other Governments	....	....	....	....	20,000	....
Bonds Payable	380	....	....	....	....	....
Total Liabilities	$45,380	$97,748,205	$16,430,668	$60,605,072	$21,403,593	....
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$20,000,000	$247,276,526	$254,734,911	$35,334,613	$8,410,584	....
Undesignated (Available Surplus)	64,998,332	42,506,382	22,454,390	7,417,896	335,843,605	....
Total Fund Balance	$84,998,332	$289,782,908	$277,189,301	$42,752,509	$344,254,189	....
Total Liabilities and Fund Balance	$85,043,712	$387,531,113	$293,619,969	$103,357,581	$365,657,782	....

BOND FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Lake Tahoe Acquisitions Fund	New Prison Construction Fund	1984 Prison Construction Fund	Parklands Fund of 1980	Parklands Fund of 1984	Public School Building Loan Fund
FUND BALANCE, JUNE 30, 1984	$85,000,000	$347,052,122	$300,000,000	$71,316,407	....	....
ADDITIONS						
Operating Income	....	....	$10,000,000	....	....	....
Transfers from Other Funds	....	$199	....	$1,700	....	....
Income from Investments	$49,223	649,639	533,754	2,812	$6,446	....
Interest on Loans to School Districts	....	....	....	....	....	$37,382
Bonds Authorized	....	....	....	....	370,000,000	....
Other Additions	....	....	....	5,285	....	258,054
Total Additions	$49,223	$649,838	$10,533,754	$9,797	$370,006,446	$295,436
DEDUCTIONS						
Expenditures for:						
State Operations	$50,891	$966,282	....	$566,230	$6,446	....
Local Assistance	....	....	$10,145,122	65,992,681	22,277,695	$258,054
Capital Outlay	....	147,431,863	23,199,331	27,021,335	3,468,116	....
Reimbursements to General Fund for Debt Service	....	....	....	....	....	37,382
Adjustments to Prior Year Appropriation Expenditures	....	−90,479,093	....	−65,006,551	....	....
Total Deductions	$50,891	$57,919,052	$33,344,453	$28,573,695	$25,752,257	$295,436
FUND BALANCE, JUNE 30, 1985	$84,998,332	$289,782,908	$277,189,301	$42,752,509	$344,254,189	....

Statement No. 11

BOND FUNDS—Continued
Statement of Financial Condition
June 30, 1985

	Recreation and Fish and Wildlife Enhancement Fund	California Safe Drinking Water Fund	Senior Center Bond Act Fund	State School Building Aid Fund	State School Building Lease-Purchase Bond Proceeds Account	State Urban and Coastal Park Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$3,181,890	$41,520,892	....	$20,310,004	$228,813,563	$16,696,492
Receivables	....	....	....	152	....	....
Due from Other Funds	....	....	....	6,927,101	....	1,770,432
Bonds Authorized—Unissued	....	90,000,000	$50,000,000	40,000,000	555,000,000	30,000,000
Total Assets	$3,181,890	$131,520,892	$50,000,000	$67,237,257	$783,813,563	$48,466,924
LIABILITIES						
Accounts Payable	$14,541	$41,624,342	....	$5,022,741	....	$14,924,389
Due to Other Funds	16,290	97,782	....	401,916	$228,813,563	140,329
Due to Other Governments	....	....	....	11,026,709	....	....
Total Liabilities	$30,831	$41,722,124	....	$16,451,366	$228,813,563	$15,064,718
FUND BALANCE						
Designated for Unencumbered Balances of Continuing Appropriations	$1,005,472	$93,778,425	....	$3,751,035	$1,920	$20,455,630
Undesignated (Available Surplus)	2,145,587	−3,979,657	$50,000,000	47,034,856	554,998,080	12,946,576
Total Fund Balance	$3,151,059	$89,798,768	$50,000,000	$50,785,891	$555,000,000	$33,402,206
Total Liabilities and Fund Balance	$3,181,890	$131,520,892	$50,000,000	$67,237,257	$783,813,563	$48,466,924

BOND FUNDS—Continued
Statement of Operations
Fiscal Year Ended June 30, 1985

	Recreation and Fish and Wildlife Enhancement Fund	California Safe Drinking Water Fund	Senior Center Bond Act Fund	State School Building Aid Fund	State School Building Lease-Purchase Bond Proceeds Account	State Urban and Coastal Park Fund
FUND BALANCE, JUNE 30, 1984	$4,437,192	$40,458,352	....	$52,846,097	$208,419,592	$34,191,575
ADDITIONS						
Operating Income	....	....	....	$5,075,887	....	....
Income from Investments	....	$108,758	....	....	....	$3,789
Interest on Loans to School Districts	....	....	....	91,266,086	....	....
Repayment of Loans to School Districts	....	....	....	113,711,085	....	....
Bonds Authorized	....	75,000,000	$50,000,000	....	$450,000,000	....
Total Additions	....	$75,108,758	$50,000,000	$210,053,058	$450,000,000	$3,789
DEDUCTIONS						
Expenditures for:						
State Operations	....	$58,244,951	....	$1,010,221	$46,725	$433,007
Local Assistance	....	11,638,178	....	−136,773	−166,000,000	10,386,494
Capital Outlay	$1,504,238	....	....	6,262,645	....	8,647,232
Transfers to Other Funds	....	....	....	....	394,813,563	....
Reimbursements to General Fund for Debt Service	....	....	....	204,977,171	....	....
Adjustments to Prior Year Appropriation Expenditures	−218,105	−44,114,787	....	....	−125,440,696	−18,673,575
Total Deductions	$1,286,133	$25,768,342	....	$212,113,264	$103,419,592	$793,158
FUND BALANCE, JUNE 30, 1985	$3,151,059	$89,798,768	$50,000,000	$50,785,891	$555,000,000	$33,402,206

Statement No. 13

RETIREMENT FUNDS

Statement of Financial Condition

June 30, 1985

	Total Retirement Funds	Judges' Retirement Fund	Legislators' Retirement Fund	Public Employees' Retirement Fund	Teachers' Retirement Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$82,383,663	$154,032	$266,658	$78,710,833	$3,252,140
Deposits in Surplus Money Investment Fund	2,152,013,000	....	....	....	2,152,013,000
Investments	38,313,707,471	322,626	45,226,381	26,171,949,086	12,096,209,378
Receivables	1,048,335,886	1,280,716	621,652	[illegible]3,930,877	422,502,641
Due from Other Funds	106,970,998	1,354,943	448	641,822	104,973,785
Due from Other Governments	3,198	....	....	....	3,198
Prepaid Expenses	299,340	....	....	299,340	....
Inventory	3,431	....	....	3,431	....
Fixed Assets	414,799,918	....	....	324,052	414,475,866
Other Assets	13,129,199	....	....	....	13,129,199
Total Assets	$42,131,646,104	$3,112,317	$46,115,139	$26,875,859,441	$15,206,559,207
LIABILITIES					
Accounts Payable	$343,403,609	$158,324	$256,396	$153,828,736	$189,160,153
Due to Other Funds	110,000	110,000	....	....	....
Advance Collections	88,101	....	....	70,174	17,927
Notes Payable	724,088	....	....	724,088	....
Other Liabilities	38,887,014	4,503	5,303	38,877,208	....
Total Liabilities	$383,212,812	$272,827	$261,699	$193,500,206	$189,178,080
RESERVES					
Reserve for Investment in Fixed Assets	$810,532	....	....	$324,052	$486,480
Total Reserves	$810,532	....	....	$324,052	$486,480
RETIREMENT SYSTEMS RESERVES					
For Retirement Allowances, Death Benefits, Refunds, Contingencies and Deferred Obligations	$41,747,622,760	$2,839,490	$45,853,440	$26,682,035,183	$15,016,894,647
Total Liabilities and Reserves	$42,131,646,104	$3,112,317	$46,115,139	$26,875,859,441	$15,206,559,207

Statement No. 14

RETIREMENT FUNDS
Statement of Operations
Fiscal Year Ended June 30, 1985

	Total Retirement Funds	Judges' Retirement Fund	Legislators' Retirement Fund	Public Employees' Retirement Fund	Teachers' Retirement Fund
RETIREMENT SYSTEMS RESERVES, JUNE 30, 1984	$36,279,820,799	$2,110,985	$43,616,066	$23,237,413,486	$12,996,680,262
ADDITIONS					
Employers' Contributions					
State	$1,173,875,011	$7,376,046	$735,679	$836,404,352	$329,358,934
Other Public Agencies	1,523,811,495	4,386,269	....	936,305,919	583,119,307
Income from Investments	4,162,988,421	688,150	4,160,253	2,636,192,942	1,521,947,076
Members' Contributions	1,216,703,655	7,175,605	290,094	625,579,658	583,658,298
Survivors Benefit Contributions					
Members	2,748,160	39,870	192	2,708,098	....
Employers	448,436	....	....	448,436	....
Transfers from Other Funds	11,705,741	11,647,943	....	41,798	16,000
Prior Year Revenue Adjustments	9,752,082	....	....	−25,732	9,777,814
Other Additions	8,886,664	69,193	369,098	7,988,366	460,007
Total Additions	$8,110,919,665	$31,383,076	$5,555,316	$5,045,643,837	$3,028,337,436
DEDUCTIONS					
Administrative Expenses	$48,066,801	$110,000	$150,719	$34,184,413	$13,621,669
Death Benefit Paid	55,237,413	22,000	243,713	39,616,952	15,354,748
Members' Contributions Refunded	208,716,274	208,639	32,285	149,191,172	59,284,178
Retirement Allowances Paid	2,279,544,725	30,159,212	2,885,007	1,371,539,410	874,961,096
Subvention Payments to School Districts	1,304,413	....	....	....	1,304,413
Disability Benefits	23,962,422	....	....	....	23,962,422
Survivors Benefits	12,522,777	....	....	....	12,522,777
Adjustments to Prior Year Appropriation Expenditures	−42,825	....	....	−42,825	....
Other Deductions	13,805,704	154,720	6,218	6,533,018	7,111,748
Total Deductions	$2,643,117,704	$30,654,571	$3,317,942	$1,601,022,140	$1,008,123,051
RETIREMENT SYSTEMS RESERVES, JUNE 30, 1985	$41,747,622,760	$2,839,490	$45,853,440	$26,682,035,183	$15,016,894,647

Statement No. 15

TRUST AND AGENCY FUNDS
Statement of Financial Condition
June 30, 1985

	Total Trust and Agency Funds	Assessment Fund	Audit Repayment Trust Fund	Child Care Fund	State Child Nutrition Fund	State Children's Trust Fund	Community College Fund for Instructional Improvement	Computer Software Refund Fund
ASSETS								
Cash in State Treasury and Agency Accounts	$2,548,586,456		$17,542	$996,000	$1,005,407	$71,446	$581,468	$645
Deposits in Surplus Money Investment Fund	390,206,000					1,889,000		
Investments	560,047,215							
Amount on Deposit with U.S. Treasury	3,383,836,365							
Receivables	390,260,557		32,400		104,316			
Due from Other Funds	508,834,554				6,893,339	1,551,833		
Due from Other Governments	1,198,628,947							
Prepaid Expenses	1,057,412,643	$36						
Inventory	712,542							
Loans Receivable—Other	143,939							
Advances to Other Funds	85,400							
Student Loans Receivable	103,457,291							
Securities and Other Property Held in Trust	8,387,645,517							
Fixed Assets	104,542,746							
Other Assets	22,341,145						47,671	
Provision for Long-Term Obligations	54,155,000							
Total Assets	**$18,710,896,317**	**$36**	**$49,942**	**$996,000**	**$8,003,062**	**$3,512,279**	**$629,139**	**$645**
LIABILITIES								
Accounts Payable	$897,669,493				$6,898,088	$60,622	$600	
Due to Other Funds	998,405,286					13,677	15,000	
Due to Other Governments	374,086,103						206,955	
Accrued Interest Payable	1,016,552							
Advance Collections	17,527,297							
Deposits	1,510,527							
Advances from Other Funds	50,000							
Notes Payable	143,939							
Bonds Payable	65,695,000							
Other Liabilities	27,726,830							
Total Liabilities	**$2,383,831,027**				**$6,898,088**	**$74,299**	**$222,555**	
RESERVES								
Reserve for Investment in Fixed Assets	$92,290,874							
Other Reserves	962,892,519	$36						
Total Reserves	**$1,055,183,393**	**$36**						
FUND BALANCE								
Guaranty Deposits	$8,395,428,982							
Deposits	127,331,821							
Unexpended Federal Receipts	3,471,200,571							
Securities and Other Property Held in Trust	5,562,908							
Section 4.20 of the 1984 and 1985 Budget Acts	10,918,348							
Undesignated (Available Surplus)	−1,099,727							
Contingency Reserve for Economic Uncertainties	3,262,538,994		$49,942	$996,000	$1,104,974	$3,437,980	$406,584	$645
Total Fund Balance	**$15,271,881,897**		**$49,942**	**$996,000**	**$1,104,974**	**$3,437,980**	**$406,584**	**$645**
Total Liabilities, Reserves and Fund Balance	**$18,710,896,317**	**$36**	**$49,942**	**$996,000**	**$8,003,062**	**$3,512,279**	**$629,139**	**$645**

Statement No. 16

TRUST AND AGENCY FUNDS
Statement of Operations
Fiscal Year Ended June 30, 1985

	Total Trust and Agency Funds	Assessment Fund	Audit Repayment Trust Fund	Child Care Fund	State Child Nutrition Fund	State Children's Trust Fund	Community College Fund for Instructional Improvement	Computer Software Refund Fund
FUND BALANCE, JUNE 30, 1984	$12,551,365,334	$–96,639			$373,433	$761,198	$368,290	
ADDITIONS								
Operating Income	$3,525,118,754	$117,460,914	$49,942	$1,000,000		$2,663,858		$1,200,000
Income from Investments	1,821,995,547					96,317		
Transfer from Federal Trust Fund	7,804,369,616							
Transfers from Other Funds	4,591,870,587				$29,120,030		$783,000	
Proceeds from Sale of Bonds	6,127,160							
Receipts from Depositors	433,437,969							
Securities Received or Purchased in Trust	743,663,861							
Receipts from Federal Government	8,635,871,416							
Net Increase in Accountability for Deposits	1,136,839,104							
Prior Year Revenue Adjustments	16,324,784	68,865						
Other Additions	24,079,906						219,091	
Total Additions	$28,739,698,704	$117,529,779	$49,942	$1,000,000	$29,120,030	$2,760,175	$1,002,091	$1,200,000
DEDUCTIONS								
Operating Expenditures	$6,121,772,753	$117,437,862		$4,000	$28,388,489	$83,393	$963,797	$1,199,355
Expenditure of Receipts from Federal Government	10,401,918,028							
Transfers to Other Funds	7,614,035,031							
Payments to and for Depositors	1,855,933,543							
Securities Released or Sold	37,823,515							
Redemption of Bonds and Notes	1,980,000							
Interest on Bonded Debt	4,323,705							
Prior Year Surplus Adjustments	458,183							
Adjustments to Prior Year Appropriation Expenditures	–34,821,488	–4,722						
Other Deductions	15,758,871							
Total Deductions	$26,019,182,141	$117,433,140		$4,000	$28,388,489	$83,393	$963,797	$1,199,355
FUND BALANCE, JUNE 30, 1985	$15,271,881,897		$49,942	$996,000	$1,104,974	$3,437,980	$406,584	$645

Statement No. 15

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Condemnation Deposits Fund	Consolidated Work Program Fund	Contribution Fund	County Health Services Fund				
				County Health Account	County Medical Services Program	Local Health Capital Expenditure Account	Los Angeles Special Grant Account	Medically Indigent Services Account
ASSETS								
Cash in State Treasury and Agency Accounts	$1,342	$301,715	$8	$28,700	$7,314	$5,482	....	$2,668,900
Deposits in Surplus Money Investment Fund	39,928,000	....	....	....	15,437,000	15,394,000	....	....
Due from Other Funds	2,117,491	18,895,385	....	190,886	868,414	704,488	....	139,823
Due from Other Governments	....	....	....	1,727,724	....	18,670	....	....
Fixed Assets	....	36.926	....	....	....	....	....	....
Total Assets	$42,046,833	$19,234,026	$8	$1,947,310	$16,312,728	$16,122,640	....	$2,808,723
LIABILITIES								
Accounts Payable	$1,005,034	$18,705,147	....	$190,886	$699,437	....	....	....
Due to Other Funds	1,112,457	190,244	$8	28,700	199,521	$87,459	....	....
Due to Other Governments	....	....	....	2,696,760	....	2,534,352	....	$313,835
Total Liabilities	$2,117,491	$18,895,391	$8	$2,916,346	$898,958	$2,621,811	....	$313,835
RESERVES								
Reserve for Investment in Fixed Assets	....	$36,926	....	....	....	....	....	....
Total Reserves	....	$36,926	....	....	....	....	....	....
FUND BALANCE								
Undesignated (Available Surplus)	....	....	....	$−969,036	....	....	....	....
Contingency Reserve for Economic Uncertainties	$39,929,342	$301,709	....	....	$15,413,770	$13,500,829	....	$2,494,888
Total Fund Balance	$39,929,342	$301,709	....	$−969,036	$15,413,770	$13,500,829	....	$2,494,888
Total Liabilities, Reserves and Fund Balance	$42,046,833	$19,234,026	$8	$1,947,310	$16,312,728	$16,122,640	....	$2,808,723

TRUST AND AGENCY FUNDS—Continued

Statement No. 16

Statement of Operations

Fiscal Year Ended June 30, 1985

	Condemnation Deposits Fund	Consolidated Work Program Fund	Contribution Fund	County Health Services Fund				
				County Health Account	County Medical Services Program	Local Health Capital Expenditure Account	Los Angeles Special Grant Account	Medically Indigent Services Account
FUND BALANCE, JUNE 30, 1984	$26,516,238	....	....	$10,342,546	$8,037,319	$4,544,241	....	....
ADDITIONS								
Operating Income	....	....	$202,607	$374,161,550	$36,463,484	$10,228,922	$200,000	$453,913,571
Income from Investments	$3,890,585	$281,336	....	....	1,851,416	1,903,695	....	....
Transfers from Other Funds	....	258,961,074	....	....	....	....	....	....
Prior Year Revenue Adjustments	....	....	....	....	....	....	....	−6,223,994
Net Increase in Accountability for Deposits	13,413,104	....	....	....	....	....	....	....
Other Additions	....	....	....	....	....	....	....	2,365,000
Total Additions	$17,303,689	$259,242,410	$202,607	$374,161,550	$38,314,900	$12,132,617	$200,000	$450,054,577
DEDUCTIONS								
Operating Expenditures	$3,890,585	$221,274,411	....	$385,473,132	$30,938,449	$3,176,070	$200,000	$447,559,689
Expenditure of Receipts from Federal Government	....	37,666,290	....	....	....	....	....	....
Transfers to Other Funds	....	....	$202,607	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	....	....	....	....	−41	....	
Total Deductions	$3,890,585	$258,940,701	$202,607	$385,473,132	$30,938,449	$3,176,029	$200,000	$447,559,689
FUND BALANCE, JUNE 30, 1985	$39,929,342	$301,709	....	$−969,036	$15,413,770	$13,500,829	....	$2,494,888

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Deferred Compensation Plan Fund	California Economic Development Grant and Loan Fund	Educational Facilities Authority Fund	Emergency Housing and Assistance Fund	California Election Campaign Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$1,577	$75,735	$856,158	$1,664	$234,859
Deposits in Surplus Money Investment Fund	147,000	3,101,000		4,596,000	
Investments	503,279,656				
Receivables	800	353,442	3,000		
Due from Other Funds	6,177,654	143,723	100	221,390	
Fixed Assets			3,002		
Total Assets	$509,606,687	$3,673,900	$862,260	$4,819,054	$234,859
LIABILITIES					
Accounts Payable		$355,010	$1,343	$145,126	
Due to Other Funds	$286		10,946	58,583	
Advance Collections		3,383			
Total Liabilities	$286	$358,393	$12,289	$203,709	
RESERVES					
Reserve for Investment in Fixed Assets			$3,002		
Total Reserves			$3,002		
FUND BALANCE					
Contingency Reserve for Economic Uncertainties	$509,606,401	$3,315,507	$846,969	$4,615,345	$234,859
Total Fund Balance	$509,606,401	$3,315,507	$846,969	$4,615,345	$234,859
Total Liabilities, Reserves and Fund Balance	$509,606,687	$3,673,900	$862,260	$4,819,054	$234,859

Statement No. 16

TRUST AND AGENCY FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Deferred Compensation Plan Fund	California Economic Development Grant and Loan Fund	Educational Facilities Authority Fund	Emergency Housing and Assistance Fund	California Election Campaign Fund
FUND BALANCE, JUNE 30, 1984	$430,491,198	$2,390,497	$615,012	$5,089	$191,559
ADDITIONS					
Operating Income	$413,744	$635,001	$363,719	....	$244,993
Income from Investments	46,092,763•	297,084	....	$218,807	....
Transfers from Other Funds	....	....	100	3,540,292	....
Receipts from Depositors	68,249,914	....	....	....	....
Other Additions	137	463,512	....	....	....
Total Additions	$114,756,558	$1,395,597	$363,819	$3,759,099	$244,993
DEDUCTIONS					
Operating Expenditures	$404,054	$470,587	$131,862	$−851,157	$201,693
Payments to and for Depositors	35,237,298	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	3	....	....	....	....
Total Deductions	$35,641,355	$470,587	$131,862	$−851,157	$201,693
FUND BALANCE, JUNE 30, 1985	$509,606,401	$3,315,507	$846,969	$4,615,345	$234,859

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	State Fair Contingent Fund	Farmworker Housing Grant Fund	Forest Resources Improvement Fund	State Guaranteed Loan Reserve Fund	Hazardous Substance Cleanup Financing Fund
ASSETS					
Cash in State Treasury and Agency Accounts	$419	$4,237,489	$7,972,767	$704,493	$173
Deposits in Surplus Money Investment Fund	....	....	....	82,188,000	....
Receivables	....	....	....	1,749,357	....
Due from Other Funds	....	....	737,603	56,373,548	15,914
Prepaid Expenses	....	....	697,000	....	....
Fixed Assets	....	....	....	138,232	....
Total Assets	$419	$4,237,489	$9,407,370	$141,153,630	$16,087
LIABILITIES					
Accounts Payable	....	$1,760,668	$2,802,201	$47,547,057	....
Due to Other Funds	....	....	304,416	2,801,148	$1,349
Due to Other Governments	....	1,202,500	6,060	....	....
Advance Collections	....	....	2,649,001	....	....
Notes Payable	....	....	....	....	32,480
Other Liabilities	....	....	166,717	....	....
Total Liabilities	....	$2,963,168	$5,928,395	$50,348,205	$33,829
RESERVES					
Reserve for Investment in Fixed Assets	....	....	....	$138,232	....
Total Reserves	....	....	....	$138,232	....
FUND BALANCE					
Undesignated (Available Surplus)	....	....	....	....	$−17,742
Contingency Reserve for Economic Uncertainties	$419	$1,274,321	$3,478,975	$90,667,193	....
Total Fund Balance	$419	$1,274,321	$3,478,975	$90,667,193	$−17,742
Total Liabilities, Reserves, and Fund Balance	$419	$4,237,489	$9,407,370	$141,153,630	$16,087

TRUST AND AGENCY FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	State Fair Contingent Fund	Farmworker Housing Grant Fund	Forest Resources Improvement Fund	State Guaranteed Loan Reserve Fund	Hazardous Substance Cleanup Financing Fund
FUND BALANCE, JUNE 30, 1984	$419	$157,189	$654,076	$73,954,412	....
ADDITIONS					
Operating Income	....	....	$4,939,344	$33,097,731	$15,914
Income from Investments	....	....	....	7,347,567	....
Transfers from Other Funds	....	$2,500,000	....	....	....
Prior Year Revenue Adjustments	....	....	1,586,872	−1,840,677	....
Total Additions	....	$2,500,000	$6,526,216	$38,604,621	$15,914
DEDUCTIONS					
Operating Expenditures	....	$1,382,868	$3,701,317	$21,686,457	$33,177
Adjustments to Prior Year Appropriation Expenditures	....	....	....	205,383	....
Other Deductions	....	....	....	....	479
Total Deductions	....	$1,382,868	$3,701,317	$21,891,840	$33,656
FUND BALANCE, JUNE 30, 1985	$419	$1,274,321	$3,478,975	$90,667,193	$−17,742

Statement No. 15

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Health Care Deposit Fund	California Health Facilities Authority Fund	Homeownership Assistance Fund	Housing Insurance Fund	Housing Rehabilitation Loan Fund	Immunization Adverse Reaction Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$10,000,000	$1,893	$1,082	$1,314	$1,246	$46,291
Deposits in Surplus Money Investment Fund	....	3,303,000	3,593,000	9,648,000	5,150,000	....
Receivables	662,212	3,299	28,454	....	....	....
Due from Other Funds	18,483,829	148,712	197,337	500,980	354,078	....
Prepaid Expenses	....	....	22,800	....	41,000	....
Fixed Assets	....	11,748	....	....	....	....
Total Assets	$29,146,041	$3,468,652	$3,842,673	$10,150,294	$5,546,324	$46,291
LIABILITIES						
Accounts Payable	....	$28,875	$10,887	....	$104,043	....
Due to Other Funds	$29,146,041	36,654	17,927	$1,666,667	39,011	....
Due to Other Governments	....	....	1,244,565	....	457,688	....
Advance Collections	....	2,631	....	....	....	....
Total Liabilities	$29,146,041	$68,160	$1,273,379	$1,666,667	$600,742	....
RESERVES						
Reserve for Investment in Fixed Assets	....	$11,748	....	....	....	....
Total Reserves	....	$11,748	....	....	....	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	....	$3,388,744	$2,569,294	$8,483,627	$4,945,582	$46,291
Total Fund Balance	....	$3,388,744	$2,569,294	$8,483,627	$4,945,582	$46,291
Total Liabilities, Reserves and Fund Balance	$29,146,041	$3,468,652	$3,842,673	$10,150,294	$5,546,324	$46,291

Statement No. 16

TRUST AND AGENCY FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Health Care Deposit Fund	California Health Facilities Authority Fund	Homeownership Assistance Fund	Housing Insurance Fund	Housing Rehabilitation Loan Fund	Immunization Adverse Reaction Fund
FUND BALANCE, JUNE 30, 1984	$1,306,168	$2,280,717	$1,874,137	$7,391,438	$6,101,374	$46,291
ADDITIONS						
Operating Income	....	$1,173,005	....	$215,075	....	....
Income from Investments	....	282,689	$406,488	1,178,504	$830,178	....
Transfers from Other Funds	$2,129,124,143	100	....	....	413,917	....
Transfer from Federal Trust Fund	2,229,097,321	....	....	....	....	....
Prior Year Revenue Adjustments	....	−3,131	....	....	....	....
Other Additions	....	....	90,760	....	319,563	....
Total Additions	$4,358,221,464	$1,452,663	$499,248	$1,393,579	$1,563,658	....
DEDUCTIONS						
Operating Expenditures	$4,358,221,464	$344,719	$−195,909	$301,390	$2,719,450	....
Adjustments to Prior Year Appropriation Expenditures	1,306,168	−83	....	....	....	....
Total Deductions	$4,359,527,632	$344,636	$−195,909	$301,390	$2,719,450	....
FUND BALANCE, JUNE 30, 1985	....	$3,388,744	$2,569,294	$8,483,627	$4,945,582	$46,291

Statement No. 15

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Industrial Relations Unpaid Wage Fund	Inmate Welfare Fund	State Instructional Materials Fund	Interstate Collection Incentive Fund	Land Bank Fund	Land Purchase Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$2,479,100	$481,665	$24,604,654	$691,530	$1,488	....
Deposits in Surplus Money Investment Fund	....	4,167,000	....	....	443,000	....
Receivables	13,348	613,261	25,362	....	....	....
Due from Other Funds	....	2,900	13,277	....	18,030	....
Inventory	....	712,542	....	....	....	....
Fixed Assets	....	588,527	....	....	....	....
Other Assets	....	4,441	....	....	....	....
Total Assets	$2,492,448	$6,570,336	$24,643,293	$691,530	$462,518	....
LIABILITIES						
Accounts Payable	$519	$1,625,909	$875,299	....	....	....
Due to Other Funds	....	1,977,730	67,547	....	$64,200	....
Due to Other Governments	....	....	....	$691,530	....	....
Advance Collections	....	182,198	....	....	....	....
Total Liabilities	$519	$3,785,837	$942,846	$691,530	$64,200	....
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$2,491,929	$2,784,499	$23,700,447	....	$398,318	....
Total Fund Balance	$2,491,929	$2,784,499	$23,700,447	....	$398,318	....
Total Liabilities and Fund Balance	$2,492,448	$6,570,336	$24,643,293	$691,530	$462,518	....

TRUST AND AGENCY FUNDS—Continued

Statement No. 16

Statement of Operations

Fiscal Year Ended June 30, 1985

	Industrial Relations Unpaid Wage Fund	Inmate Welfare Fund	State Instructional Materials Fund	Interstate Collection Incentive Fund	Land Bank Fund	Land Purchase Fund
FUND BALANCE, JUNE 30, 1984	$618,227	$2,409,381	$12,645,024	....	$235,746	$140,161
ADDITIONS						
Operating Income	$3,117,435	$11,284,325	....	$7,633	$203,750	....
Income from Investments	....	621,388	....	....	36,726	$26,566
Transfers from Other Funds	....	2,900	$82,161,000	529,542	....	....
Prior Year Revenue Adjustments	....	45,359	....	....	9,396	....
Other Additions	....	....	....	....	....	140,500
Total Additions	$3,117,435	$11,953,972	$82,161,000	$537,175	$249,872	$167,066
DEDUCTIONS						
Operating Expenditures	$52,129	$11,578,854	$71,105,577	$537,175	$87,300	$41,471
Transfers to Other Funds	1,191,604	....	....	....	....	265,756
Total Deductions	$1,243,733	$11,578,854	$71,105,577	$537,175	$87,300	$307,227
FUND BALANCE, JUNE 30, 1985	$2,491,929	$2,784,499	$23,700,447	....	$398,318	....

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Litigation Deposit Fund	Local Agency Indebtedness Fund	Local Agency Investment Fund	Local Public Entity Employees Fund	Mediterranean Fruit Fly Claims Fund	Mobilehome Recovery Fund	Nutrition Reserve Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$1,663	$1,863,889	$2,213,101,324	$2,879	$6,137	$164,303	$1,088,651
Deposits in Surplus Money Investment Fund	26,543,000	....	....	6,882,000	....	....	....
Receivables	....	....	42,263,426	....	....	....	....
Due from Other Funds	1,238,611	....	....	343,948	....	....	....
Fixed Assets	....	....	....	5,699	....	....	....
Total Assets	**$27,783,274**	**$1,863,889**	**$2,255,364,750**	**$7,234,526**	**$6,137**	**$164,303**	**$1,088,651**
LIABILITIES							
Accounts Payable	....	....	$41,616	....	$689	....	....
Due to Other Funds	....	....	....	$1,816,232	....	....	....
Due to Other Governments	....	....	51,412,134	....	....	....	....
Other Liabilities	....	....	....	5,000	....	....	....
Total Liabilities	....	....	**$51,453,750**	**$1,821,232**	**$689**	....	....
RESERVES							
Reserve for Investment in Fixed Assets	....	....	....	$5,699	....	....	....
Total Reserves	....	....	....	**$5,699**	....	....	....
FUND BALANCE							
Contingency Reserve for Economic Uncertainties	$27,783,274	$1,863,889	$2,203,911,000	$5,407,595	$5,448	$164,303	$1,088,651
Total Fund Balance	**$27,783,274**	**$1,863,889**	**$2,203,911,000**	**$5,407,595**	**$5,448**	**$164,303**	**$1,088,651**
Total Liabilities, Reserves and Fund Balance	**$27,783,274**	**$1,863,889**	**$2,255,364,750**	**$7,234,526**	**$6,137**	**$164,303**	**$1,088,651**

Statement of Operations

Fiscal Year Ended June 30, 1985

	Litigation Deposit Fund	Local Agency Indebtedness Fund	Local Agency Investment Fund	Local Public Entity Employees Fund	Mediterranean Fruit Fly Claims Fund	Mobilehome Recovery Fund	Nutrition Reserve Fund
FUND BALANCE, JUNE 30, 1984	$19,986,219	$1,864,344	$1,080,485,000	$5,051,546	$−338,379	....	$1,029,290
ADDITIONS							
Operating Income	....	....	....	$3,211,780	$60,000	$164,303	....
Income from Investments	$2,469,312	....	$162,016,790	716,987	....	....	....
Net Increase in Accountability for Deposits	....	....	1,123,426,000	....	....	....	....
Prior Year Revenue Adjustments	....	....	....	−30,906	....	....	$30,823
Other Additions	5,573,210	....	....	....	....	....	....
Total Additions	$8,042,522	....	$1,285,442,790	$3,897,861	$60,000	$164,303	$30,823
DEDUCTIONS							
Operating Expenditures	$245,467	$455	$162,016,790	$3,633,518	$−283,827	....	$−28,538
Adjustments to Prior Year Appropriation Expenditures	....	....	....	−91,706	....	....	....
Total Deductions	$245,467	$455	$162,016,790	$3,541,812	$−283,827	....	$−28,538
FUND BALANCE, JUNE 30, 1985	$27,783,274	$1,863,889	$2,203,911,000	$5,407,595	$5,448	$164,303	$1,088,651

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	State Park Contingent Fund	Pollution Control Financing Authority Fund	California Public Broadcasting Fund	Public Employees Contingency Reserve Fund	California Rail Passenger Financing Commission Fund	Reader Employment Fund	Renewable Resources Investment Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$398,672	$15,454	$125,615	$4,079,644			$4,516,438
Deposits in Surplus Money Investment Fund	100,000	9,305,000					
Investments		2,067,865		25,665,754			
Receivables		72,978		4,946,625			
Due from Other Funds	205,756	533,241					917,007
Prepaid Expenses		2,260					45,100
Advances to Other Funds							83,400
Loans Receivable—Other		143,939					
Fixed Assets	115,751	38,444					
Provision for Long-Term Obligations		54,155,000					
Total Assets	$820,179	$66,334,181	$125,615	$34,692,023			$5,561,945
LIABILITIES							
Accounts Payable	$362	$109,438		$7,816,222			$131,333
Due to Other Funds	8,000	62,317		14,392,532			299,720
Due to Other Governments				1,564,921		$34,969	
Accrued Interest Payable		1,016,552					
Notes Payable					$661		
Bonds Payable		54,155,000					
Total Liabilities	$8,362	$55,343,307		$23,773,675	$661	$34,969	$431,053
RESERVES							
Reserve for Investment in Fixed Assets		$38,444					
Other Reserves	$115,751	891,295					$45,100
Total Reserves	$115,751	$929,739					$45,100
FUND BALANCE							
Section 4.20 of the 1984 and 1985 Budget Acts				$10,918,348			
Undesignated (Available Surplus)					$−661	$−34,969	
Contingency Reserve for Economic Uncertainties	$696,066	$10,061,135	$125,615				$5,085,792
Total Fund Balance	$696,066	$10,061,135	$125,615	$10,918,348	$−661	$−34,969	$5,085,792
Total Liabilities, Reserves and Fund Balance	$820,179	$66,334,181	$125,615	$34,692,023			$5,561,945

Statement No. 16

TRUST AND AGENCY FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	State Park Contingent Fund	Pollution Control Financing Authority Fund	California Public Broadcasting Fund	Public Employees Contingency Reserve Fund	California Rail Passenger Financing Commission Fund	Reader Employment Fund	Renewable Resources Investment Fund
FUND BALANCE, JUNE 30, 1984	$403,872	$9,867,979	$122,665	$15,957,453	....	....	$4,716,229
ADDITIONS							
Operating Income	$111,128	$1,436,516	....	$12,013,913	$37,553	....	$2,490,266
Income from Investments	10,823	940,209	....	2,026,361	....	....	....
Transfers from Other Funds	....	200	....	....	....	....	....
Proceeds from Sale of Bonds	....	6,127,160	....	....	....	....	....
Prior Year Revenue Adjustments	....	−679	....	....	....	....	....
Other Additions	....	37,618	....	....	....	....	....
Total Additions	$121,951	$8,541,024	....	$14,040,274	$37,553	....	$2,490,266
DEDUCTIONS							
Operating Expenditures	$−170,243	$1,231,855	....	$19,079,379	$36,303	$34,969	$2,120,703
Redemption of Bonds and Notes	....	1,980,000	....	....	....	....	....
Interest on Bonded Debt	....	4,323,705	....	....	....	....	....
Adjustments to Prior Year Appropriation Expenditures	....	....	$−2,950	....	−690	....	....
Other Deductions	....	812,308	....	....	2,601	....	....
Total Deductions	$−170,243	$8,347,868	$−2,950	$19,079,379	$38,214	$34,969	$2,120,703
FUND BALANCE, JUNE 30, 1985	$696,066	$10,061,135	$125,615	$10,918,348	$−661	$−34,969	$5,085,792

Statement No. 15

TRUST AND AGENCY FUNDS—Continued
Statement of Financial Condition
June 30, 1985

	Rental Housing Construction Fund	Rural Community Facility Grant Fund	Santa Monica Mountains Conservancy Fund	California Seniors' Fund	State School Deferred Maintenance Fund	School Employees Fund
ASSETS						
Cash in State Treasury and Agency Accounts	$3,643	$409,038	$1,432,998	$1,580	$121,699	$38,933
Deposits in Surplus Money Investment Fund	42,690,000	....	....	195,000	....	43,396,000
Receivables	....	....	1,578	....	....	21,909
Due from Other Funds	11,355,470	....	....	5,776	96,881,988	1,769,077
Prepaid Expenses	34,000	....	....	....	....	....
Total Assets	**$54,083,113**	**$409,038**	**$1,434,576**	**$202,356**	**$97,003,687**	**$45,225,919**
LIABILITIES						
Accounts Payable	$99,140	$15,000	$350,555	$3,820	....	....
Due to Other Funds	25,170	311	197,610	13,710	....	$6,743,449
Due to Other Governments	282,244	....	....	....	$63,021,670	....
Other Liabilities	....	....	....	....	....	1,431
Total Liabilities	**$406,554**	**$15,311**	**$548,165**	**$17,530**	**$63,021,670**	**$6,744,880**
FUND BALANCE						
Contingency Reserve for Economic Uncertainties	$53,676,559	$393,727	$886,411	$184,826	$33,982,017	$38,481,039
Total Fund Balance	**$53,676,559**	**$393,727**	**$886,411**	**$184,826**	**$33,982,017**	**$38,481,039**
Total Liabilities and Fund Balance	**$54,083,113**	**$409,038**	**$1,434,576**	**$202,356**	**$97,003,687**	**$45,225,919**

Statement No. 16

TRUST AND AGENCY FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Rental Housing Construction Fund	Rural Community Facility Grant Fund	Santa Monica Mountains Conservancy Fund	California Seniors' Fund	State School Deferred Maintenance Fund	School Employees Fund
FUND BALANCE, JUNE 30, 1984	$34,793,125	$498,630	$676,472	$200,084	$514,302	$11,123,356
ADDITIONS						
Operating Income	....	....	$231,528	$181,207	$91,347,648	$41,771,284
Income from Investments	$5,249,961	....	....	7,799	....	3,136,403
Transfers from Other Funds	3,206,959	....	....	....	....	....
Prior Year Revenue Adjustments	....	....	....	....	2,151,687	−2,237
Other Additions	....	....	....	....	....	44
Total Additions	$8,456,920	....	$231,528	$189,006	$93,499,335	$44,905,494
DEDUCTIONS						
Operating Expenditures	$−10,426,514	$104,903	$−94,730	$204,264	$122,482,881	$19,020,610
Transfers to Other Funds	....	....	....	....	20,000,000	....
Adjustments to Prior Year Appropriation Expenditures	....	....	116,319	....	−82,451,261	−1,472,799
Total Deductions	$−10,426,514	$104,903	$21,589	$204,264	$60,031,620	$17,547,811
FUND BALANCE, JUNE 30, 1985	$53,676,559	$393,727	$886,411	$184,826	$33,982,017	$38,481,039

Statement No. 15

TRUST AND AGENCY FUNDS—Continued
Statement of Financial Condition
June 30, 1985

	State School Site Utilization Fund	Self-Help Housing Fund	California Small Business Development Center Fund	Small Business Expansion Fund	Special Deposit Fund	California State University and Colleges Special Project Fund	California State University and Colleges Trust Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$2,277,996	$2,976,350	$187,702	$11,726	$61,337,758	$152,234	$6,820,894
Deposits in Surplus Money Investment Fund	....	....	....	41,000	20,176,000	1,252,000	15,319,000
Investments	....	....	....	....	743,743	625,000	6,032,844
Receivables	....	....	....	12,701	288,782,065	445,673	654,532
Student Loans Receivable	....	....	....	....	....	....	1,489,116
Due from Other Funds	....	....	....	1,980	2,758,513	709,166	6,637,068
Prepaid Expenses	....	....	....	....	....	31,223	221,318
Securities and Other Property Held in Trust	....	....	....	....	....	9,248	....
Fixed Assets	....	....	....	....	64,027,754	....	....
Other Assets	....	....	....	....	22,088,788	....	....
Total Assets	$2,277,996	$2,976,350	$187,702	$67,407	$459,914,621	$3,224,544	$37,174,772
LIABILITIES							
Accounts Payable	....	$108	$131,732	....	$17,546,598	$395,834	$2,033,201
Due to Other Funds	....	8,553	55,735	....	300,916,493	78,827	5,486,006
Advance Collections	....	....	....	....	....	43,537	3,952
Deposits	....	....	....	....	....	....	1,510,527
Bonds Payable	....	....	....	....	11,540,000	....	....
Other Liabilities	....	....	....	....	2,730,368	39,729	588,980
Total Liabilities	....	$8,661	$187,467	....	$332,733,459	$557,927	$9,622,666
RESERVES							
Reserve for Investment in Fixed Assets	....	....	....	....	$52,487,754	....	....
Other Reserves	....	....	....	....	6,464,597	....	....
Total Reserves	....	....	....	....	$58,952,351	....	....
FUND BALANCE							
Contingency Reserve for Economic Uncertainties	$2,277,996	$2,967,689	$235	$67,407	$68,228,811	$2,666,617	$27,552,106
Total Fund Balance	$2,277,996	$2,967,689	$235	$67,407	$68,228,811	$2,666,617	$27,552,106
Total Liabilities, Reserves and Fund Balance	$2,277,996	$2,976,350	$187,702	$67,407	$459,914,621	$3,224,544	$37,174,772

TRUST AND AGENCY FUNDS—Continued

Statement No. 16

Statement of Operations

Fiscal Year Ended June 30, 1985

	State School Site Utilization Fund	Self-Help Housing Fund	California Small Business Development Center Fund	Small Business Expansion Fund	Special Deposit Fund	California State University and Colleges Special Project Fund	California State University and Colleges Trust Fund
FUND BALANCE, JUNE 30, 1984	$2,064,526	....	....	$135,100	$159,583,705	$2,083,138	$23,588,405
ADDITIONS							
Operating Income	$1,477,429	....	$400,000	$10,357	....	$3,330,242	$24,196,737
Income from Investments	....	....	....	31,684	$1,276,520,051	106,886	1,545,341
Transfer from Federal Trust Fund	....	....	....	....	5,943,098	....	....
Transfers from Other Funds	....	$3,000,000	....	3,023,000	....	216,661	1,586,921
Receipts from Depositors	....	....	....	....	242,961,333	....	....
Prior Year Revenue Adjustments	....	....	....	....	....	....	156,003
Other Additions	....	....	....	28,951	217,341	2,275	13,037,144
Total Additions	$1,477,429	$3,000,000	$400,000	$3,093,992	$1,525,641,823	$3,656,064	$40,522,146
DEDUCTIONS							
Operating Expenditures	$263,959	$32,311	$399,765	$3,161,685	....	$2,726,282	$21,333,667
Expenditure of Receipts from Federal Government	....	....	....	....	$4,985,187	....	....
Transfers to Other Funds	1,000,000	....	....	....	75,232	225,331	2,157,278
Payments to and for Depositors	....	....	....	....	1,611,774,841	....	....
Prior Year Surplus Adjustments	....	....	....	....	458,183	....	....
Adjustments to Prior Year Appropriation Expenditures	....	....	....	....	....	−12,592	89,466
Other Deductions	....	....	....	....	−296,726	133,564	12,978,034
Total Deductions	$1,263,959	$32,311	$399,765	$3,161,685	$1,616,996,717	$3,072,585	$36,558,445
FUND BALANCE, JUNE 30, 1985	$2,277,996	$2,967,689	$235	$67,407	$68,228,811	$2,666,617	$27,552,106

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Student Loan Authority Fund	Student Security Trust Fund	Student Tuition Recovery Fund	Supplemental Roll Administrative Cost Fund	Support Enforcement Incentive Fund	Teacher Tax-Sheltered Annuity Fund	Timber Tax Fund	Traffic Adjudication Fund
ASSETS								
Cash in State Treasury and Agency Accounts	$81,431	$1,363	$8,097	....	....	$4,876	$1,825	....
Deposits in Surplus Money Investment Fund	....	7,000	574,000	....	....	....	349,000	....
Investments	....	....	....	....	....	13,352,223	....	....
Receivables	....	....	....	....	....	229,435	450,000	$54,620
Due from Other Funds	200	398	34,372	....	....	....	65,747	....
Advances to Other Funds	....	....	....	....	....	....	2,000	....
Fixed Assets	5,385	....	....	....	....	1,699	....	....
Total Assets	**$87,016**	**$8,761**	**$616,469**	....	....	**$13,588,233**	**$868,572**	**$54,620**
LIABILITIES								
Accounts Payable	$245	....	$3,829	....	....	$11,354	....	....
Due to Other Funds	25,683	....	11,486	....	....	....	$75,937	....
Total Liabilities	**$25,928**	....	**$15,315**	....	....	**$11,354**	**$75,937**	....
RESERVES								
Reserve for Investment in Fixed Assets	$5,385	....	....	....	....	....	....	....
Total Reserves	**$5,385**	....	....	....	....	....	....	....
FUND BALANCE								
Contingency Reserve for Economic Uncertainties	$55,703	$8,761	$601,154	....	....	$13,576,879	$792,635	$54,620
Total Fund Balance	**$55,703**	**$8,761**	**$601,154**	....	....	**$13,576,879**	**$792,635**	**$54,620**
Total Liabilities, Reserves and Fund Balance	**$87,016**	**$8,761**	**$616,469**	....	....	**$13,588,233**	**$868,572**	**$54,620**

TRUST AND AGENCY FUNDS—Continued

Statement No. 16

Statement of Operations

Fiscal Year Ended June 30, 1985

	Student Loan Authority Fund	Student Security Trust Fund	Student Tuition Recovery Fund	Supplemental Roll Administrative Cost Fund	Support Enforcement Incentive Fund	Teacher Tax-Sheltered Annuity Fund	Timber Tax Fund	Traffic Adjudication Fund
FUND BALANCE, JUNE 30, 1984	$−240,299	$10,833	$142,762	....	....	$11,724,727	$452,926	$377,990
ADDITIONS								
Operating Income	$663,062	$780	$494,047	$75,490	....	$125,367	$13,138,722	$3,145,117
Income from Investments	....	917	28,169	....	....	1,755,214	222,189	....
Transfers from Other Funds	200	....	....	....	$11,257,846	....	....	....
Receipts from Depositors	....	....	....	....	....	1,771,484	....	....
Prior Year Revenue Adjustments	....	....	....	....	....	....	−450,000	....
Total Additions	$663,262	$1,697	$522,216	$75,490	$11,257,846	$3,652,065	$12,910,911	$3,145,117
DEDUCTIONS								
Operating Expenditures	$409,514	$3,769	$63,824	$75,490	$11,257,846	$50,804	$12,706,821	$3,468,487
Payments to and for Depositors	....	....	....	....	....	1,749,109	....	....
Adjustments to Prior Year Appropriation Expenditures	−64,890	....	....	....	....	....	−135,619	....
Other Deductions	22,636	....	....	....	....	....	....	....
Total Deductions	$367,260	$3,769	$63,824	$75,490	$11,257,846	$1,799,913	$12,571,202	$3,468,487
FUND BALANCE, JUNE 30, 1985	$55,703	$8,761	$601,154	....	....	$13,576,879	$792,635	$54,620

TRUST AND AGENCY FUNDS—Continued

Statement of Financial Condition

June 30, 1985

	Unclaimed * Property Fund	United States Olympic Committee Fund	Urban Housing Development Loan Fund	California Urban Waterfront Area Restoration Financing Authority Fund	Volunteer Firefighters Length of Service Award Fund	California State World Trade Commission Fund	Federal Funds (Statement No. 17)	Funds Outside State Treasury (Statement No. 19)
ASSETS								
Cash in State Treasury and Agency Accounts	$500,986	$199,657	$1,998	$1,999		$99,293	$155,246,279	$33,219,866
Deposits in Surplus Money Investment Fund	32,075,000		2,271,000	47,000				
Investments	337,000				$327,274			7,615,856
Amount on Deposit with U.S. Treasury							3,383,836,365	
Receivables	2,503				336		47,738,087	994,838
Due from Other Funds			103,313	2,272		15,200	265,534,235	4,970,482
Due from Other Governments							1,196,882,553	
Prepaid Expenses			8,400				1,056,282,377	27,129
Student Loans Receivable								101,968,175
Securities and Other Property Held in Trust								8,387,636,269
Fixed Assets				873		5,895	39,526,199	36,612
Other Assets								200,245
Total Assets	$32,915,489	$199,657	$2,384,711	$52,144	$327,610	$120,388	$6,145,046,095	$8,536,669,472
LIABILITIES								
Accounts Payable			$81,330	$42	$318,809	$103,038	$782,190,663	$3,467,784
Due to Other Funds			12,840	17,750			628,116,073	2,201,281
Due to Other Governments			52,225				248,363,695	
Advance Collections							12,619,166	2,023,429
Advances from Other Funds								50,000
Notes Payable				110,798				
Other Liabilities	$15,973,962						7,715,488	505,155
Total Liabilities	$15,973,962		$146,395	$128,590	$318,809	$103,038	$1,679,005,085	$8,247,649
RESERVES								
Reserve for Investment in Fixed Assets				$873			$39,526,199	$36,612
Other Reserves							955,314,240	61,500
Total Reserves				$873			$994,840,439	$98,112
FUND BALANCE								
Guaranty Deposits								$8,395,428,982
Deposits								127,331,821
Unexpended Federal Receipts							$3,471,200,571	
Securities and Other Property Held in Trust								5,562,908
Undesignated (Available Surplus)				$−77,319				
Contingency Reserve for Economic Uncertainties	$16,941,527	$199,657	$2,238,316		$8,801	$17,350		
Total Fund Balance	$16,941,527	$199,657	$2,238,316	$−77,319	$8,801	$17,350	$3,471,200,571	$8,528,323,711
Total Liabilities, Reserves and Fund Balance	$32,915,489	$199,657	$2,384,711	$52,144	$327,610	$120,388	$6,145,046,095	8,536,669,472

* See Note 8

TRUST AND AGENCY FUNDS—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Unclaimed Property Fund	United States Olympic Committee Fund	Urban Housing Development Loan Fund	California Urban Waterfront Waterfront Area Restoration Financing Authority Fund	Volunteer Firefighters Length of Service Award Fund	California State World Trade Commission Fund	Federal Funds (Statement No. 18)	Funds Outside State Treasury (Statement No. 20)
FUND BALANCE, JUNE 30, 1984	**$16,447,106**	....	**$875,538**	**$−31,302**	**$−11,819**	**$6,248**	**$2,726,290,872**	**$7,826,557,950**
ADDITIONS								
Operating Income	$39,638,748	....	....	$12,421	$5,736	$708,000	$2,226,152,954	$5,229,902
Income from Investments	....	....	$353,038	3,909	37,456	....	299,451,939	....
Transfer from Federal Trust Fund	....	....	....	....	....	....	5,481,564,866	87,764,331
Transfers from Other Funds	....	$491,454	....	....	....	200	2,061,951,048	....
Receipts from Depositors	....	....	....	....	....	....	....	120,455,238
Securities Received or Purchased in Trust	....	....	....	....	....	....	....	743,663,861
Receipts from Federal Government	....	....	....	....	....	....	8,635,871,416	....
Prior Year Revenue Adjustments	....	....	....	....	....	....	20,827,403	....
Other Additions	....	....	1,409,160	....	....	....	−91,729	267,329
Total Additions	**$39,638,748**	**$491,454**	**$1,762,198**	**$16,330**	**$43,192**	**$708,200**	**$18,725,727,897**	**$957,380,661**
DEDUCTIONS								
Operating Expenditures	$27,665,343	$291,797	$399,420	$52,265	$22,572	$686,470	....	$4,948,707
Expenditure of Receipts from Federal Government	....	....	....	....	....	....	$10,359,266,551	....
Transfers to Other Funds	1,611,739	....	....	....	....	....	7,573,866,017	13,439,467
Payments to and for Depositors	9,867,245	....	....	....	....	....	....	197,305,050
Securities Released or Sold	....	....	....	....	....	....	....	37,823,515
Adjustments to Prior Year Appropriation Expenditures	....	....	....	....	....	10,628	47,687,898	....
Other Deductions	....	....	....	10,082	....	....	−2,268	2,098,161
Total Deductions	**$39,144,327**	**$291,797**	**$399,420**	**$62,347**	**$22,572**	**$697,098**	**$17,980,818,198**	**$255,614,900**
FUND BALANCE, JUNE 30, 1985	**$16,941,527**	**$199,657**	**$2,238,316**	**$−77,319**	**$8,801**	**$17,350**	**$3,471,200,571**	**$8,528,323,711**

Statement No. 17

TRUST AND AGENCY FUNDS—FEDERAL
Statement of Financial Condition
June 30, 1985

	Total	Federal Block Grant Fund	Federal Revenue Sharing Fund	Federal Trust Fund	Public Health Federal Fund	Social Welfare Federal Fund	California Traffic Safety Program Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$155,246,279	$18,187	....	$105,871,575	$4,742,073	$42,124,216	....
Amount on Deposit with U.S. Treasury	3,383,836,365	....	....	....	....	....	....
Receivables	47,738,087	....	....	8,076,444	5,534,569	....	....
Due from Other Funds	265,534,235	....	$309,264	45,877,756	16,993,469	127,247,215	$33,013
Due from Other Governments	1,196,882,553	....	....	1,164,320,197	163,844	....	....
Prepaid Expenses	1,056,282,377	....	....	954,202,762	....	94,800,000	....
Fixed Assets	39,526,199	....	....	1,488,659	707,944	....	11,829,829
Total Assets	$6,145,046,095	$18,187	$309,264	$2,279,837,393	$28,141,899	$264,171,431	$11,862,842
LIABILITIES							
Accounts Payable	$782,190,663	....	....	$733,289,274	$6,598,943	$6,086,201	....
Due to Other Funds	628,116,073	....	....	433,715,813	12,107,060	121,845,646	$33,013
Due to Other Governments	248,363,695	....	....	109,149,029	2,975,082	136,239,584	....
Advance Collections	12,619,166	....	....	923,350	....	....	....
Other Liabilities	7,715,488	....	....	117,267	....	....	....
Total Liabilities	$1,679,005,085	....	....	$1,277,194,733	$21,681,085	$264,171,431	$33,013
RESERVES							
Reserve for Investment in Fixed Assets	$39,526,199	....	....	$1,488,659	$707,944	....	$11,829,829
Other Reserves	955,314,240	....	....	949,464,018	....	....	....
Total Reserves	$994,840,439	....	....	$950,952,677	$707,944	....	$11,829,829
FUND BALANCE							
Unexpended Federal Receipts	$3,471,200,571	$18,187	$309,264	$51,689,983	$5,752,870	....	....
Total Fund Balance	$3,471,200,571	$18,187	$309,264	$51,689,983	$5,752,870	....	....
Total Liabilities, Reserves, and Fund Balance	$6,145,046,095	$18,187	$309,264	$2,279,837,393	$28,141,899	$264,171,431	$11,862,842

Statement No. 18

TRUST AND AGENCY FUNDS—FEDERAL
Statement of Operations
Fiscal Year Ended June 30, 1985

	Total	Federal Block Grant Fund	Federal Revenue Sharing Fund	Federal Trust Fund	Public Health Federal Fund	Social Welfare Federal Fund	California Traffic Safety Program Fund
FUND BALANCE, JUNE 30, 1984	$2,726,290,872	$18,187	$5,940,800	$40,970,268	$4,487,361	....	....
ADDITIONS							
Operating Income	$2,226,152,954	....	....	....	....	....	....
Income from Investments	299,451,939	....	$649,755	....	$3,803	....	....
Receipts from Federal Government	8,635,871,416	....	....	$8,635,871,416	....	....	....
Transfer from Federal Trust Fund	5,481,564,866	....	....	....	162,719,176	$2,564,447,942	$ −27,129
Transfers from Other Funds	2,061,951,048	....	....	2,057,127,273	11,200	....	....
Prior Year Revenue Adjustments	20,827,403	....	....	....	....	....	....
Other Additions	−91,729	....	....	....	....	....	....
Total Additions	$18,725,727,897	....	$649,755	$10,692,998,689	$162,734,179	$2,564,447,942	$ −27,129
DEDUCTIONS							
Expenditure of Receipts from Federal Government	$10,359,266,551	....	....	$5,222,395,692	$161,468,670	$2,547,961,388	$ −27,129
Transfers to Other Funds	7,573,866,017	....	$6,281,291	5,410,946,876	....	16,486,554	....
Adjustments to Prior Year Appropriation Expenditures	47,687,898	....	....	48,936,406	....	....	....
Other Deductions	−2,268	....	....	....	....	....	....
Total Deductions	$17,980,818,198	....	$6,281,291	$10,682,278,974	$161,468,670	$2,564,447,942	$ −27,129
FUND BALANCE, JUNE 30, 1985	$3,471,200,571	$18,187	$309,264	$51,689,983	$5,752,870	....	....

TRUST AND AGENCY FUNDS—FEDERAL—Continued

Statement of Financial Condition

June 30, 1985

	Unemployment Administration Fund	Unemployment Fund	United States Flood Control Receipts Fund	United States Forest Reserve Fund	United States Grazing Fees Fund	Vocational Education Federal Fund	Vocational Rehabilitation Federal Fund
ASSETS							
Cash in State Treasury and Agency Accounts	$2,790,831	$ – 1,664,716	....	....	....	$2,113	$1,362,000
Amount on Deposit with U.S. Treasury	....	3,383,836,365	....	....	....	....	....
Receivables	128,807	33,993,656	....	....	....	4,611	....
Due from Other Funds	45,713,690	22,783,196	....	....	....	155,796	6,420,836
Due from Other Governments	887,528	31,510,984	....	....	....	....	....
Prepaid Expenses	4,502,493	....	....	....	....	2,777,122	....
Fixed Assets	25,499,767	....	....	....	....	....	....
Total Assets	$79,523,116	$3,470,459,485	....	....	....	$2,939,642	$7,782,836
LIABILITIES							
Accounts Payable	$35,854,586	$361,659	....	....	....	....	....
Due to Other Funds	2,991,415	50,839,770	....	....	....	$162,520	$6,420,836
Advance Collections	11,695,816	....	....	....	....	....	....
Other Liabilities	258,372	7,339,849	....	....	....	....	....
Total Liabilities	$50,800,189	$58,541,278	....	....	....	$162,520	$6,420,836
RESERVES							
Reserve for Investment in Fixed Assets	$25,499,767	....	....	....	....	....	....
Other Reserves	3,073,100	....	....	....	....	$2,777,122	....
Total Reserve	$28,572,867	....	....	....	....	$2,777,122	....
FUND BALANCE							
Unexpended Federal Receipts	$150,060	$3,411,918,207	....	....	....	....	$1,362,000
Total Fund Balance	$150,060	$3,411,918,207	....	....	....	....	$1,362,000
Total Liabilities, Reserves, and Fund Balance	$79,523,116	$3,470,459,485	....	....	....	$2,939,642	$7,782,836

TRUST AND AGENCY FUNDS—FEDERAL—Continued

Statement of Operations

Fiscal Year Ended June 30, 1985

	Unemployment Administration Fund	Unemployment Fund	United States Flood Control Receipts Fund	United States Forest Reserve Fund	United States Grazing Fees Fund	Vocational Education Federal Fund	Vocational Rehabilitation Federal Fund
FUND BALANCE, JUNE 30, 1984	$−1,817,247	$2,675,760,233	....	....	....	$355,803	$575,467
ADDITIONS							
Operating Income	$116,186	$2,226,036,768	....	....	....	....	....
Income from Investments	....	298,798,381	....	....	....	....	....
Transfer from Federal Trust Fund	321,596,184	2,306,731,737	$516,114	$44,113,495	$109,107	$−2,452,316	$83,810,556
Transfers from Other Funds	823,800	3,988,775	....	....	....	....	....
Prior Year Revenue Adjustments	89	20,827,314	....	....	....	....	....
Other Additions	....	173,843	....	....	....	−265,572	....
Total Additions	$322,536,259	$4,856,556,818	$516,114	$44,113,495	$109,107	$−2,717,888	$83,810,556
DEDUCTIONS							
Expenditure of Receipts from Federal Government	$321,817,460	$2,063,098,844	$516,114	$44,113,495	$109,107	$−2,187,090	....
Transfers to Other Funds	....	2,057,300,000	....	....	....	−172,727	$83,024,023
Adjustments to Prior Year Appropriation Expenditures	−1,248,508	....	....	....	....	....	....
Other Deductions	....	....	....	....	....	−2,268	....
Total Deductions	$320,568,952	$4,120,398,844	$516,114	$44,113,495	$109,107	$−2,362,065	$83,024,023
FUND BALANCE, JUNE 30, 1985	$150,060	$3,411,918,207	....	....	....	....	$1,362,000

Statement No. 19

TRUST AND AGENCY FUNDS—OUTSIDE STATE TREASURY *

Statement of Financial Condition

June 30, 1985

	Total Funds Outside State Treasury	Agricultural Marketing Act Trusts	Departmental Trusts	Guaranty Deposits	Institutional Trusts	State Veterans' Home Post Fund
ASSETS						
Cash on Hand and in Agency Accounts	$33,219,866	$220,419	$12,554,903	$13,355,621	$6,639,329	$449,594
Investments	7,615,856	...	3,504,006	...	3,946,761	165,089
Receivables	994,838	...	573,844	...	369,385	51,609
Due from Other Funds	4,970,482	...	4,912,806	...	48,089	9,587
Prepaid Expenses	27,129	...	27,129	...	...	...
Student Loans Receivable	101,968,175	...	101,968,175	...	...	...
Fixed Assets	36,612	...	...	...	36,612	...
Securities and Other Property Held in Trust	5,562,908	...	4,775,202	...	787,706	...
Security Guaranty Deposits Held in Trust	8,382,073,361	...	...	8,382,073,361	...	...
Other Assets	200,245	...	6,326	...	...	193,919
Total Assets	**$8,536,669,472**	**$220,419**	**$128,322,391**	**$8,395,428,982**	**$11,827,882**	**$869,798**
LIABILITIES						
Accounts Payable	$3,467,784	...	$2,946,282	...	$223,131	$298,371
Due to Other Funds	2,201,281	...	1,962,627	...	50,767	187,887
Advance Collections	2,023,429	...	2,023,429	...	...	...
Advances from Other Funds	50,000	...	50,000	...	...	...
Other Liabilities	505,155	$220,419	283,720	...	896	120
Total Liabilities	**$8,247,649**	**$220,419**	**$7,266,058**	...	**$274,794**	**$486,378**
RESERVES						
Reserve for Investment in Fixed Assets	$36,612	...	...	...	$36,612	...
Other Reserves	61,500	...	$25,575	...	22,518	$13,407
Total Reserves	**$98,112**	...	**$25,575**	...	**$59,130**	**$13,407**
FUND BALANCE						
Guaranty Deposits (see note at bottom of next page)	$8,395,428,982	...	...	$8,395,428,982	...	...
Deposits	127,331,821	...	$116,255,556	...	$10,706,252	$370,013
Securities and Other Property Held in Trust	5,562,908	...	4,775,202	...	787,706	...
Total Fund Balance	**$8,528,323,711**	...	**$121,030,758**	**$8,395,428,982**	**$11,493,958**	**$370,013**
Total Liabilities, Reserves and Fund Balance	**$8,536,669,472**	**$220,419**	**$128,322,391**	**$8,395,428,982**	**$11,827,882**	**$869,798**

---

* Money or property in the custody of a state agency not required to be deposited in the State Treasury.

TRUST AND AGENCY FUNDS—OUTSIDE STATE TREASURY

Statement of Operations

Fiscal Year Ended June 30, 1985

	Total Funds Outside State Treasury	Agricultural Marketing Act Trusts	Departmental Trusts	Guaranty Deposits	Institutional Trusts	State Veterans' Home Post Fund
FUND BALANCE, JUNE 30, 1984	$7,826,557,950	$−18,675	$126,316,540	$7,688,989,516	$10,813,405	$457,164
ADDITIONS						
Operating Income	$5,229,902	$57,438	$524,307	....	$2,471,635	$2,176,522
Transfers from Federal Trust Fund	87,764,331	....	87,764,331	....	....	....
Securities Received or Purchased	743,663,861	....	1,612,633	$741,836,240	214,988	....
Receipts from Depositors	120,455,238	44,141,646	27,232,354	6,840,675	42,240,563	....
Other Additions	267,329	....	138,736	....	111,794	16,799
Total Additions	$957,380,661	$44,199,084	$117,272,361	$748,676,915	$45,038,980	$2,193,321
DEDUCTIONS						
Operating Expenditures	$4,948,707	$220,419	$594,435	....	$1,875,021	$2,258,832
Transfers to Other Funds	13,439,467	....	13,439,467	....	....	....
Securities Released or Sold	37,823,515	....	915,608	$36,882,103	25,804	....
Payments to and for Depositors	197,305,050	43,959,990	105,797,597	5,355,346	42,192,117	....
Other Deductions	2,098,161	....	1,811,036	....	265,485	21,640
Total Deductions	$255,614,900	$44,180,409	$122,558,143	$42,237,449	$44,358,427	$2,280,472
FUND BALANCE, JUNE 30, 1985	$8,528,323,711	....	$121,030,758	$8,395,428,982	$11,493,958	$370,013

NOTE: Guaranty Deposits are Held by Several Agencies as Follows:

State Treasurer (State Bank Deposits)	$2,982,275,825
State Board of Equalization	
Cash	13,355,621
Securities	77,862,834
Franchise Tax Board	11,315
Department of Industrial Relations	62,783,404
Department of Transportation	42,966,453
Private Investigators and Adjustors	40,000
Contractor's State License Board	11,569,661
Board of Fabric Care	34,000
Structural Pest Control Board	233,500
Tax Preparers' Program	282,500
State Banking Department	67,791,720
Department of Corporations	12,762,980
Department of Insurance	5,122,194,169
Department of Savings and Loan	1,265,000
Total	$8,395,428,982

GOVERNMENTAL COST FUNDS—SUMMARY STATEMENT OF REVENUES
GOVERNMENTAL COST FUNDS—SUMMARY STATEMENT OF EXPENDITURES
ALL—FUNDS—INVESTMENTS
ALL—FUNDS—INCOME FROM INVESTMENTS
BONDED DEBT—INTEREST AND REDEMPTION PAID
BONDED DEBT—INTEREST AND REDEMPTION REQUIREMENTS
BANK AND/OR SAVINGS AND LOAN ACCOUNTS OUTSIDE THE TREASURY SYSTEM

Statement No. 21

GOVERNMENTAL COST FUNDS

Summary Statement of Revenues

Fiscal Year Ended June 30, 1985

	General Fund	Other Governmental Cost Funds	Total
Major Taxes and Licenses			
Alcoholic Beverage Taxes and Fees			
Excise Tax on Beer and Wine	$29,834,429	....	$29,834,429
Excise Tax on Distilled Spirits	105,951,720	....	105,951,720
Bank and Corporation Tax	3,664,592,847	....	3,664,592,847
Cigarette Tax	184,578,142	$78,289,792	262,867,934
Estate Tax	190,571,195	....	190,571,195
Gift Tax	2,079,181	....	2,079,181
Horse Racing Revenues	117,560,034	16,254,497	133,814,531
Inheritance Tax	104,154,488	....	104,154,488
Insurance Tax	643,139,382	....	643,139,382
Motor Vehicle Fuel Tax			
Gasoline	....	1,028,431,659	1,028,431,659
Diesel	....	131,204,585	131,204,585
Motor Vehicle License ("In-Lieu") Fees	....	1,210,241,842	1,210,241,842
Motor Vehicle Registration and Other Fees	....	893,667,960	893,667,960
Personal Income Tax	10,805,733,784	1,972,421	10,807,706,205
Retail Sales and Use Tax	9,666,513,568	131,050,000	9,797,563,568
Trailer Coach License ("In-Lieu") Fees	....	33,416,560	33,416,560
Totals, Major Taxes and Licenses	$25,514,708,770	$3,524,529,316	$29,039,238,086
Other Revenues			
Liquor License Fees	$29,213,610	....	$29,213,610
Private Car Tax	3,377,018	....	3,377,018
Off Highway Motor Vehicle License Fees ("In-Lieu") Tax	....	$730,077	730,077
Off Highway Motor Vehicle Registration and Other Fees	....	2,547,087	2,547,087
Personalized License Plates	....	23,722,295	23,722,295
Architecture Public Building Fees	....	13,380,930	13,380,930
County Costs—Mentally Ill Patients	19,252,708	....	19,252,708
Pay Patients Board Charges	30,405,378	....	30,405,378
Teacher Credential Fees	....	5,465,562	5,465,562
Receipts from Health Care Deposit Fund	312,953,854	....	312,953,854
Medicare Receipts from the Federal Government	8,639,169	....	8,639,169
Electrical Energy Tax	....	34,432,479	34,432,479
Emergency Telephone User's Surcharge	....	30,189,631	30,189,631

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Revenues

Fiscal Year Ended June 30, 1985

Statement No. 21

	General Fund	Other Governmental Cost Funds	Total
Other Revenues—Continued			
Interest Income			
Pooled Money Investments	$472,791,352	$704,185	$473,495,537
Surplus Money Investments	2,364,822	162,433,827	164,798,649
Condemnation Deposits Investments	1,913	1,856,089	1,858,002
Other	9,046,113	7,059,801	16,105,914
Oil, Gas, and Mineral Revenues			
Collected by State Lands Commission	19,181,669	494,398,267	513,579,936
Collected by Other State Agencies	2,249,604	2,672,274	4,921,878
Federal Lands	....	36,989,834	36,989,834
Penalties and Interest on Unemployment Contributions	....	31,848,579	31,848,579
Penalties on Traffic Violations and Criminal Convictions	....	84,494,781	84,494,781
Sales of State Property and Fixed Assets	2,818,160	2,434,663	5,252,823
State Beach and Park Service Fees	....	29,425,835	29,425,835
California Exposition and State Fair			
Pari-Mutuel Wagering Fees	1,434,038	....	1,434,038
Parking Lot Revenues	831,193	....	831,193
Not Otherwise Classified	123,131,296	574,048,345	697,179,641
Totals, Other Revenues	$1,037,691,897	$1,538,834,541	$2,576,526,438
Totals, All Revenues	$26,552,400,667	$5,063,363,857	$31,615,764,524

Statement No. 22

GOVERNMENTAL COST FUNDS

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
LEGISLATIVE, JUDICIAL, AND EXECUTIVE						
Legislative						
Senate	$1,797,178	$47,504,789	$49,301,967	$49,301,967	....	....
Assembly	3,576,574	62,238,858	65,815,432	65,815,432	....	....
Legislative Joint Expenses	−140	5,990,015	5,989,875	6,028,141	....	$−38,266
Contributions to Legislators' Retirement Fund	649,800	....	649,800	649,800	....	....
Auditor General Office	....	2,400,519	2,400,519	2,400,519	....	....
Legislative Counsel Bureau	1,569,213	....	1,569,213	1,569,213	....	....
California Law Revision Commission	250,037	....	250,037	250,037	....	....
Commission on Uniform State Laws	76,842	....	76,842	76,842	....	....
Total, Legislative	$7,919,504	$118,134,181	$126,053,685	$126,091,951	....	$−38,266
Judicial						
Judiciary	$−474,203	$608,298	$134,095	$−545,600	$131,397	$548,298
Supreme Court	7,814,537	....	7,814,537	7,814,537	....	....
Judicial Council	7,892,530	....	7,892,530	7,892,530	....	....
Commission on Judicial Performance	275,360	....	275,360	275,360	....	....
Contribution to Judges' Retirement Fund	19,077,462	....	19,077,462	1,551,432	17,526,030	....
Salaries of Superior Court Judges	42,518,961	....	42,518,961	....	42,518,961	....
State Block Grant for Superior Court Judgeships	10,620,000	....	10,620,000	....	10,620,000	....
National Center for State Courts	50,000	....	50,000	50,000	....	....
District Courts of Appeal						
First District Court of Appeal	$9,252,042	....	$9,252,042	$9,252,042	....	....
Second District Court of Appeal	12,507,369	....	12,507,369	12,507,369	....	....
Third District Court of Appeal	3,555,615	....	3,555,615	3,555,615	....	....
Fourth District Court of Appeal	7,661,618	....	7,661,618	7,661,618	....	....
Fifth District Court of Appeal	3,622,144	....	3,622,144	3,622,144	....	....
Sixth District Court of Appeal	1,552,333	....	1,552,333	1,552,333	....	....
Total, District Courts of Appeal	$38,151,121	....	$38,151,121	$38,151,121	....	....
Total, Judicial	$125,925,768	$608,298	$126,534,066	$55,189,380	$70,796,388	$548,298

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Executive/Governor						
Governor's Office	$5,062,018	....	$5,062,018	$5,062,018	....	....
Secretary for State and Consumer Services	611,599	....	611,599	611,599	....	....
Secretary for Business, Transportation and Housing	334,000	$475,778	809,778	809,778	....	....
Secretary for Health and Welfare	3,062,623	....	3,062,623	3,062,623	....	....
Secretary for Resources	1,104,771	361,655	1,466,426	1,466,426	....	....
Secretary for Youth and Adult Correctional Agency	687,269	....	687,269	687,269	....	....
Office of California/Mexico Affairs	235,944	....	235,944	235,944	....	....
California State World Trade Commission	468,068	....	468,068	468,068	....	....
Office of Special Health Care Negotiations	−3,302	....	−3,302	−3,302	....	....
Office of Planning and Research	3,351,148	....	3,351,148	3,351,148	....	....
Office of Economic Opportunity	49,980	....	49,980	49,980	....	....
Office of Emergency Services	7,502,714	13,233,226	20,735,940	7,781,687	$12,954,253	....
Total, Executive/Governor	**$22,466,832**	**$14,070,659**	**$36,537,491**	**$23,583,238**	**$12,954,253**	....
Executive/Constitutional Offices						
Office of the Lieutenant Governor	$1,204,672	....	$1,204,672	$1,204,672	....	....
Department of Justice	107,199,657	$19,467,261	126,666,918	126,574,869	....	$92,049
State Controller	46,202,418	3,637,322	49,839,740	48,672,967	$1,166,773	....
State Board of Equalization	79,491,645	5,582,888	85,074,533	85,074,533	....	....
Secretary of State	15,570,371	....	15,570,371	15,570,371	....	....
State Treasurer	3,026,768	101,772	3,128,540	3,128,540	....	....
California Debt Limit Allocation Committee	52,426	....	52,426	52,426	....	....
California Debt Advisory Commission	....	625,825	625,825	625,825	....	....
Total, Executive/Constitutional Offices	**$252,747,957**	**$29,415,068**	**$282,163,025**	**$280,904,203**	**$1,166,773**	**$92,049**
TOTAL, LEGISLATIVE, JUDICIAL, AND EXECUTIVE	**$409,060,061**	**$162,228,206**	**$571,288,267**	**$485,768,772**	**$84,917,414**	**$602,081**

Statement No. 22

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
STATE AND CONSUMER SERVICES						
Museum of Science and Industry	$7,101,157	$173,926	$7,275,083	$7,101,157	....	$173,926
Department of Consumer Affairs:						
Board of Accountancy	....	$2,699,822	$2,699,822	$2,699,822	....	....
Board of Architectural Examiners	....	1,450,199	1,450,199	1,450,199	....	....
State Athletic Commission	$531,538	....	531,538	531,538	....	....
Bureau of Automotive Repair	....	30,134,577	30,134,577	30,134,577	....	....
State Board of Barber Examiners	....	674,507	674,507	674,507	....	....
Board of Behavioral Science Examiners	....	762,980	762,980	762,980	....	....
Cemetery Board	....	239,292	239,292	239,292	....	....
Bureau of Collection and Investigative Services:						
Collection Agencies	....	$533,832	$533,832	$533,832	....	....
Private Investigators	....	1,941,005	1,941,005	1,941,005	....	....
Total, Bureau of Collection and Investigative Services	....	$2,474,837	$2,474,837	$2,474,837	....	....
Contractors' State License Board	....	$16,551,598	$16,551,598	$16,551,598	....	....
Board of Cosmetology	....	2,664,622	2,664,622	2,664,622	....	....
Board of Dental Examiners						
Board of Dental Examiners-Dentistry	....	$1,869,165	$1,869,165	$1,869,165	....	....
Board of Dental Examiners-Dental Auxiliaries	....	485,062	485,062	485,062	....	....
Total, Board of Dental Examiners	....	$2,354,227	$2,354,227	$2,354,227	....	....
Bureau of Electronic and Appliance Repair	....	$978,023	$978,023	$978,023	....	....
Bureau of Employment Agencies	....	582,928	582,928	582,928	....	....
Nurses' Registry	....	2,892	2,892	2,892	....	....
Board of Fabric Care	....	856,577	856,577	856,577	....	....
Board of Funeral Directors and Embalmers	....	379,859	379,859	379,859	....	....
Board of Registration for Geologists and Geophysicists	....	168,595	168,595	168,595	....	....
State Board of Guide Dogs For The Blind	$15,710	....	15,710	15,710	....	....
Bureau of Home Furnishings	....	1,462,704	1,462,704	1,462,704	....	....
Board of Landscape Architects	....	232,808	232,808	232,808	....	....

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Medical Quality Assurance						
Board of Medical Quality Assurance	....	$12,017,789	$12,017,789	$12,017,789	....	....
Acupuncture Advisory Committee	....	322,716	322,716	322,716	....	....
Hearing Aid Dispensers Examining Committee	....	139,969	139,969	139,969	....	....
Physical Therapy Examining Committee	....	256,690	256,690	256,690	....	....
Physician's Assistant Examining Committee	....	230,820	230,820	230,820	....	....
Podiatry Examining Committee	....	298,419	298,419	298,419	....	....
Psychology Examining Committee	....	617,818	617,818	617,818	....	....
Respiratory Care Examining Committee	....	401,651	401,651	401,651	....	....
Speech Pathology and Audiology Examining Committee	....	163,050	163,050	163,050	....	....
Total, Medical Quality Assurance	....	$14,448,922	$14,448,922	$14,448,922	....	....
Board of Examiners of Nursing Home Administrators	....	$232,816	$232,816	$232,816	....	....
Board of Optometry	....	322,753	322,753	322,753	....	....
Board of Pharmacy	....	2,233,061	2,233,061	2,233,061	....	....
Polygraph Examiners Board	....	34,034	54,034	54,034	....	....
State Board of Registration for Professional Engineers	....	2,435,568	2,435,568	2,435,568	....	....
Board of Registered Nursing	....	4,216,006	4,216,006	4,216,006	....	....
Certified Shorthand Reporters' Board	....	436,767	436,767	436,767	....	....
Structural Pest Control Board	....	1,639,680	1,639,680	1,639,680	....	....
Tax Preparers' Program	$25,000	288,127	313,127	313,127	....	....
Veterinary Medicine						
Board of Examiners in Veterinary Medicine	....	$528,197	$528,197	$528,197	....	....
Animal Health Technician Examining Committee	....	63,396	63,396	63,396	....	....
Total, Veterinary Medicine	....	$591,593	$591,593	$591,593	....	....
Board of Vocational Nurse and Psychiatric Technician Examiners						
Vocational Nurse Account	....	$1,659,628	$1,659,628	$1,659,628	....	....
Psychiatric Technician Account	....	387,593	387,593	387,593	....	....
Total, Board of Vocational Nurse and Psychiatric Examiners	....	$2,047,221	$2,047,221	$2,047,221	....	....

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Division of Consumer Services	$1,133,342	....	$1,133,342	$1,133,342	....	....
Consumer Advisory Council	91,215	....	91,215	91,215	....	....
Department of Consumer Affairs Administrative Services	....	$−47,167	−47,167	−47,167	....	....
Total, Department of Consumer Affairs	$1,796,805	$93,570,428	$95,367,233	$95,367,233	....	....
Department of Fair Employment and Housing	$10,025,259	....	$10,025,259	$10,025,259	....	....
Fair Employment and Housing Commission	652,391	....	652,391	652,391	....	....
State Fire Marshall	4,151,110	$1,466,669	5,617,779	5,617,779	....	....
Franchise Tax Board	108,905,733	1,205,157	110,110,890	110,110,890	....	....
Department of General Services						
Department of General Services—Headquarters	$6,731,522	$57,014,735	$63,746,257	$22,517,023	$34,979,928	$6,249,306
Office of Local Assistance	....	185,751,452	185,751,452	....	185,751,452	....
State Allocation Board	....	100,975	100,975	1,270	....	99,705
Total, Department of General Services	$6,731,522	$242,867,162	$249,598,684	$22,518,293	$220,731,380	$6,349,011
State Personnel Board	$20,679,302	....	$20,679,302	$20,679,302	....	....
Public Employees' Retirement System	58,078	....	58,078	58,078	....	....
Department of Veterans Affairs	2,944,629	$19,793	2,964,422	1,968,430	$995,992	....
Veterans' Home of California	19,413,035	1,075,600	20,488,635	19,413,035	....	$1,075,600
TOTAL, STATE AND CONSUMER SERVICES	$182,459,021	$340,378,735	$522,837,756	$293,511,847	$221,727,372	$7,598,537

GOVERNMENTAL COST FUNDS—Continued

Statement No. 22

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
BUSINESS, TRANSPORTATION AND HOUSING						
Business and Housing						
Department of Alcoholic Beverage Control	$15,577,127	......	$15,577,127	$15,577,127	......	......
Alcoholic Beverage Control Appeals Board	......	$330,233	330,233	330,233	......	......
State Banking Department	......	8,294,362	8,294,362	8,294,362	......	......
Department of Corporations	7,443,039	......	7,443,039	7,443,039	......	......
Department of Commerce	15,288,475	28,904	15,317,379	15,317,379	......	......
California Industrial Development Financing Advisory Commission	......	246,605	246,605	246,605	......	......
Department of Housing and Community Development	23,920,873	3,765,180	27,686,053	17,286,053	$10,400,000	......
California Mortgage Bond Allocation Committee	......	6,473	6,473	6,473	......	......
Department of Insurance	3,045	19,476,715	19,479,760	19,479,760	......	......
Department of Real Estate	......	19,127,582	19,127,582	19,127,582	......	......
Department of Savings and Loan	......	4,388,878	4,388,878	4,388,878	......	......
Total, Business and Housing	**$62,232,559**	**$55,664,932**	**$117,897,491**	**$107,497,491**	**$10,400,000**	......
Transportation						
California Transportation Commission	......	$820,263	$820,263	$1,002,463	$ – 182,200	......
Special Transportation Program	......	78,630,000	78,630,000	......	78,630,000	......
Department of Transportation	......	1,067,534,211	1,067,534,211	301,510,694	282,401,473	$483,622,044
Office of Traffic Safety	......	480,714	480,714	480,714	......	......
Department of the California Highway Patrol	$276,557	408,151,371	408,427,928	402,330,695	......	6,097,233
Department of Motor Vehicles	67,000	259,787,855	259,854,855	254,492,965	......	5,361,890
Traffic Adjudication Board	......	1,600,313	1,600,313	1,600,313	......	......
Total, Transportation	**$343,557**	**$1,817,004,727**	**$1,817,348,284**	**$961,417,844**	**$360,849,273**	**$495,081,167**
TOTAL, BUSINESS, TRANSPORATION AND HOUSING	**$62,[illegible]76,116**	**$1,872,669,659**	**$1,935,245,775**	**$1,068,915,335**	**$371,249,273**	**$495,081,167**

Statement No. 22

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
RESOURCES						
Special Resources Programs	$861,000	$67,000	$928,000	$500,000	$428,000	....
California Tahoe Conservancy	262,425	....	262,425	262,425	....	....
California Business and Industrial Development Corp.	....	33,529	33,529	33,529	....	....
California Conservation Corps	28,357,821	4,861,395	33,219,216	33,066,821	....	$152,395
Energy Resources Conservation and Development Commission	167,000	31,947,221	32,114,221	27,144,606	4,969,615	....
California Waste Management Board	3,562,664	111,328	3,673,992	3,673,992	....	....
State Air Resources Board	4,651,039	40,323,416	44,974,455	38,233,455	6,741,000	....
Colorado River Board of California	220,985	6,542	227,527	227,527	....	....
Department of Conservation	12,024,132	3,372,787	15,396,919	15,396,919	....	....
Department of Forestry	170,502,448	6,106,179	176,608,627	173,549,154	....	3,059,473
State Lands Commission	12,058,189	....	12,058,189	12,058,189	....	....
Seismic Safety Commission	977,214	....	977,214	977,214	....	....
Department of Fish and Game	7,514,172	61,696,302	69,210,474	65,753,896	....	3,456,578
Wildlife Conservation Board	5,009,958	6,508,084	11,518,042	466,076	....	11,051,966
Department of Boating and Waterways	3,121,000	275,000	3,396,000	236,000	3,160,000	....
California Coastal Commission	5,924,820	303,000	6,227,820	5,947,820	280,000	....
State Coastal Conservancy	....	173,612	173,612	....	39,926	133,686
Department of Parks and Recreation	70,004,209	49,067,509	119,071,718	104,295,339	3,999,120	10,777,259
Santa Monica Mountains Conservancy	288,857	2,236,797	2,525,654	288,857	....	2,236,797
San Francisco Bay Conservation and Development Commission	1,086,388	....	1,086,388	1,086,388	....	....
Department of Water Resources	43,931,500	28,765,319	72,696,819	50,031,278	20,396,098	2,269,443
State Water Resources Control Board	23,429,760	2,633,069	26,062,829	20,562,829	5.500,000	....
TOTAL, RESOURCES	$393,955,581	$238,488,089	$632,443,670	$553,792,314	$45,513,759	$33,137,597

Statement No. 22

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
HEALTH AND WELFARE						
State Council on Developmental Disabilities	$949		$949	$949		
Emergency Medical Services Authority	1,325,125		1,325,125	627,125	$698,000	
Office of Statewide Health Planning and Development	3,980,944	$9,184,888	13,165,832	10,084,215	3,081,617	
Department of Aging	20,583,064		20,583,064	6,388,332	14,194,732	
Commission on Aging	178,420		178,420	178,420		
Department of Alcohol and Drug Programs	75,419,956		75,419,956	6,494,956	68,925,000	
Governor's Advisory Committee, Child Development Programs	144,172		144,172	144,172		
Department of Health Services	3,270,058,762	41,460,911	3,311,519,673	141,775,716	3,168,840,292	$903,665
California Medical Assistance Commission	617,372		617,372	617,372		
Employment Development Department	36,409,132	18,968,846	55,377,978	55,377,978		
Department of Rehabilitation	70,103,780		70,103,780	19,406,730	50,697,050	
Department of Social Services	3,228,154,707		3,228,154,707	53,929,455	3,174,225,252	
California Health Facilities		3,957,473	3,957,473	3,957,473		
Department of Developmental Services						
Department of Developmental Services—Headquarters	$294,978,391	$3,489,513	$298,467,904	$16,891,774	$281,340,801	$235,329
Agnews State Hospital	54,866,895	261,034	55,127,929		54,866,895	261,034
Camarillo State Hospital	27,290,061	228,254	27,518,315		27,290,061	228,254
Fairview State Hospital	56,629,878	300,752	56,930,630		56,629,878	300,752
Napa State Hospital	18,257,693	590,771	18,848,464		18,257,693	590,771
Frank D. Lanterman State Hospital	60,025,103	78,887	60,103,990		60,025,103	78,887
Porterville State Hospital	60,562,749	924,449	61,487,198		60,562,749	924,449
Sonoma State Hospital	66,738,809	228,255	66,967,064		66,738,809	228,255
Stockton State Hospital	32,838,312		32,838,312		32,838,312	
Total, Department of Developmental Services	**$672,187,891**	**$6,101,915**	**$678,289,806**	**$16,891,774**	**$658,550,301**	**$2,847,731**
Department of Mental Health						
Department of Mental Health—Unallocated	$200,000		$200,000	$200,000		
Department of Mental Health—Headquarters	493,266,874	$10,054,035	503,320,909	−20,988,997	$514,255,871	$10,054,035
Atascadero State Hospital	40,012,454	68,753	40,081,207	40,012,454		68,753
Metropolitan State Hospital	50,846,232	33,200	50,879,432	50,846,232		33,200
Patton State Hospital	45,223,026	22,000	45,245,026	45,223,026		22,000
Total, Department of Mental Health	**$629,548,586**	**$10,177,988**	**$639,726,574**	**$115,292,715**	**$514,255,871**	**$10,177,988**
TOTAL, HEALTH AND WELFARE	**$8,008,712,860**	**$89,852,021**	**$8,098,564,881**	**$431,167,382**	**$7,653,468,115**	**$13,929,384**

Statement No. 22

GOVERNMENTAL COST FUNDS—Continued
Summary Statement of Expenditures by Function and Character
Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
YOUTH AND ADULT CORRECTIONAL AGENCY						
Department of Corrections						
Department of Corrections—Unallocated	$-60	....	$-60	....	$-60	....
Department of Corrections—Headquarters	59,791,230	$2,670,000	62,461,230	$56,081,027	3,710,203	$2,670,000
Parole and Community Services Division	83,083,471	....	83,083,471	68,152,116	14,931,355	....
California Correctional Center at Susanville	36,479,012	....	36,479,012	36,479,012	....	....
California Correctional Institution at Tehachapi	30,782,825	....	30,782,825	30,782,825	....	....
California Institution for Men	66,311,579	....	66,311,579	66,311,579	....	....
California Institution for Women	26,495,442	....	26,495,442	26,495,442	....	....
California Medical Facility	79,576,492	....	79,576,492	79,576,492	....	....
California Men's Colony	55,156,266	....	55,156,266	55,156,266	....	....
California Rehabilitation Center	49,477,048	....	49,477,048	49,477,048	....	....
Amador County State Prison	383,928	....	383,928	383,928	....	....
Kings County State Prison	405,441	....	405,441	405,441	....	....
Riverside County State Prison	63,392	....	63,392	63,392	....	....
San Diego County State Prison	269,838	....	269,838	269,838	....	....
Correctional Training Facilities	78,437,067	....	78,437,067	78,437,067	....	....
Deuel Vocational Institution	41,491,518	....	41,491,518	41,491,518	....	....
Folsom State Prison	44,007,466	....	44,007,466	44,007,466	....	....
Northern California Women's Facility	66,230	....	66,230	66,230	....	....
San Quentin State Prison	73,263,957	123,138	73,387,095	73,263,957	....	123,138
Sierra Conservation Center	41,066,042	....	41,066,042	41,066,042	....	....
Total, Department of Corrections	$766,608,184	$2,793,138	$769,401,322	$747,966,686	$18,641,498	$2,793,138
Board of Corrections	$381,623	$9,602,762	$9,984,385	$1,587,554	$8,396,831	....
Board of Prison Terms	6,778,512	....	6,778,512	6,778,512	....	....
Youthful Offender Parole Board	2,514,860	....	2,514,860	2,514,860	....	....
Department of Youth Authority						
Department of Youth Authority—Headquarters	$114,401,685	$1,575,672	$115,977,357	$46,047,255	$68,354,430	$1,575,672
Northern Schools	31,780,004	....	31,780,004	31,780,004	....	....
Northern Camps	6,239,186	....	6,239,186	6,239,186	....	....
Southern Camps	4,912,822	....	4,912,822	4,912,822	....	....
Northern Reception Center—Clinic	10,744,503	....	10,744,503	10,744,503	....	....
Southern Reception Center—Clinic	12,096,641	....	12,096,641	12,096,641	....	....
El Paso de Robles School	12,675,157	....	12,675,157	12,675,157	....	....
Fred C. Nelles School	14,065,476	....	14,065,476	14,065,476	....	....
Preston School of Industry	17,187,834	....	17,187,834	17,187,834	....	....
Ventura School	14,879,692	....	14,879,692	14,879,692	....	....
California Youth Training School	30,948,720	....	30,948,720	30,948,720	....	....
Total, Department of Youth Authority	$269,931,720	$1,575,672	$271,507,392	$201,577,290	$68,354,430	$1,575,672
TOTAL, YOUTH AND ADULT CORRECTIONAL AGENCY	$1,046,214,899	$13,971,572	$1,060,186,471	$960,424,902	$95,392,759	$4,368,810

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
EDUCATION						
K-12 Education:						
Department of Education						
Department of Education—Headquarters	$9,435,825,517	$46,441,556	$9,482,267,073	$38,565,018	$9,443,696,148	$5,907
Debt Service on State School Building Bonds	−91,753,125	......	−91,753,125	......	−91,753,125	......
California School for the Blind	4,468,698	......	4,468,698	4,468,698	......	......
Diagnostic School for Neurologically Handicapped Children—Northern California	2,374,521	......	2,374,521	2,374,521	......	......
Diagnostic School for Neurologically Handicapped Children—Central California	2,406,532	......	2,406,532	2,406,532	......	......
Diagnostic School for Neurologically Handicapped Children—Southern California	2,523,415	......	2,523,415	2,523,415	......	......
California School for the Deaf—Northern California	11,707,935	......	11,707,935	11,707,935	......	......
California School for the Deaf—Southern California	11,334,823	......	11,334,823	11,334,823	......	......
Total, Department of Education	$9,378,888,316	$46,441,556	$9,425,329,872	$73,380,942	$9,351,943,023	$5,907
Contributions to Teachers' Retirement Fund	$336,860,000	......	$336,860,000	......	$336,860,000	......
California Advisory Council on Vocational Education	25,092	......	25,092	$25,092	......	......
Commission on Teacher Credentialing	......	$6,364,589	6,364,589	6,364,589	......	......
Total, K-12 Education	$9,715,773,408	$52,806,145	$9,768,579,553	$79,770,623	$9,688,803,023	$5,907
Higher Education						
California Postsecondary Education Commission	$2,690,080	......	$2,690,080	$2,690,080	......	......
Commission for Review of the Master Plan for Higher Education	56,744	......	56,744	56,744	......	......
University of California	1,457,144,000	$23,507,734	1,480,651,734	1,459,995,018	......	$20,656,716
Hastings College of the Law	8,633,463	331,000	8,964,463	8,633,463	......	331,000
California State University and Colleges						
Trustees of the Calif. State University—Unallocated	$−130,000	......	$−130,000	$−130,000	......	......
Trustees of the Calif. State University—Fiscal Management	11,189,229	$10,403,818	21,593,047	11,670,843	......	$9,922,204
Trustees of the Calif. State University—Administration	32,350,095	......	32,350,095	32,350,095	......	......
California State College, Bakersfield	18,753,889	174,556	18,928,445	18,759,020	......	169,425
California State College, San Bernardino	23,699,393	161,275	23,860,668	23,721,684	......	138,984
California State College, Stanislaus	20,173,060	125,687	20,298,747	20,226,035	......	72,712
Caifornia State University, Chico	60,412,440	419,251	60,831,691	60,423,173	......	408,518
California State University, Dominguez Hills	29,876,677	289,117	30,165,794	29,876,158	......	289,636
California State University, Fresno	65,738,626	431,346	66,169,972	65,738,626	......	431,346
California State University, Fullerton	64,542,894	383,347	64,926,241	64,542,894	......	383,347
California State University, Hayward	47,410,816	224,364	47,635,180	47,410,676	......	224,504

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Humboldt State University	39,798,385	708,672	40,507,057	39,824,268	....	682,789
California State University, Long Beach	87,311,971	606,117	87,918,088	87,311,971	....	606,117
California State University, Los Angeles	71,446,872	41,970	71,488,842	71,446,872	....	41,970
California State University, Northridge	77,758,974	249,531	78,008,505	77,760,194	....	248,311
California State Polytechnic University, Pomona	64,298,044	434,674	64,732,718	64,358,122	....	374,596
California State University, Sacramento	71,315,954	586,321	71,902,275	71,326,425	....	575,850
San Diego State University	102,315,898	387,376	102,703,274	102,393,441	....	309,833
San Francisco State University	73,071,687	1,091,353	74,163,040	73,308,854	....	854,186
San Jose State University	80,840,103	504,637	81,344,740	80,925,522	....	419,218
California Polytechnic State University, San Luis Obispo	73,378,408	450,989	73,829,397	73,457,617	....	371,780
Sonoma State University	27,095,695	385,383	27,481,078	27,140,491	....	340,587
Total, California State University and Colleges	**$1,142,649,110**	**$18,059,784**	**$1,160,708,894**	**$1,143,842,981**	....	**$16,865,913**
California Maritime Academy	$4,727,096	$286,728	$5,013,824	$4,727,096	....	$286,728
Board of Governors of the California Community Colleges	1,116,333,788	18,808,243	1,135,142,031	6,541,503	$1,117,124,068	11,476,460
Student Aid Commission	90,821,002	....	90,821,002	5,551,002	85,270,000	....
Total, Higher Education	**$3,823,055,283**	**$60,993,489**	**$3,884,048,772**	**$2,632,037,887**	**$1,202,394,068**	**$49,616,817**
TOTAL, EDUCATION	**$13,538,828,691**	**$113,799,634**	**$13,652,628,325**	**$2,711,808,510**	**$10,891,197,091**	**$49,622,724**

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

OTHER GOVERNMENTAL UNITS

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Civil/Criminal Justice						
Office of Criminal Justice Planning	$14,625,535	$8,687,633	$23,313,168	$4,145,873	$19,167,295	....
Commission on Peace Officer Standards and Training	....	33,594,643	33,594,643	5,994,939	27,599,704	....
State Public Defender	4,680,118	....	4,680,118	4,680,118	....	....
Assistance to Counties for Defense of Indigents	3,887,754	....	3,887,754	....	3,887,754	....
Payment to Counties for Costs of Homicide Trials	668,615	....	668,615	....	668,615	....
Administration and Payment of Tort Liability Claims	1,172,471	503,505	1,675,976	1,675,976	....	....
Total, Civil/Criminal Justice	$25,034,493	$42,785,781	$67,820,274	$16,496,906	$51,323,368	....
Commerce						
Commission for Economic Development	$365,534	....	$365,534	$365,534	....	....
Motion Picture Council	85,230	....	85,230	85,230	....	....
Total, Commerce	$450,764	....	$450,764	$450,764	....	....
Cultural Development						
California Arts Council	$10,339,893	....	$10,339,893	$2,324,196	$8,015,697	....
Native American Heritage Commission	217,707	....	217,707	217,707	....	....
Total, Cultural Development	$10,557,600	....	$10,557,600	$2,541,903	$8,015,697	....
Labor						
Agricultural Labor Relations Board	$7,406,298	....	$7,406,298	$7,406,298	....	....
Public Employment Relations Board	5,077,655	....	5,077,655	5,077,655	....	....
Department of Industrial Relations	88,055,568	$5,907,417	93,962,985	93,928,776	....	$34,209
Department of Personnel Administration	5,710,899	....	5,710,899	5,710,899	....	....
Workers Compensation Benefits						
Workers Compensation Benefits for Subsequent Injuries	$3,800,802	$996,352	$4,797,154	$4,797,154	....	....
Disaster Service Workers	396,029	....	396,029	....	$396,029	....
Total, Workers Compensation Benefits	$4,196,831	$996,352	$5,193,183	$4,797,154	$396,029	....
Total, Labor	$110,447,251	$6,903,769	$117,351,020	$116,920,782	$396,029	$34,209

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Regulatory						
Board of Chiropractic Examiners	....	$701,912	$701,912	$701,912	....	....
Board of Osteopathic Examiners	....	408,299	408,299	408,299	....	....
Board of Pilot Comm. for Bays of S.F., San Pablo & Suisun	....	90,841	90,841	90,841	....	....
California Auctioneer Commission	....	147,039	147,039	147,039	....	....
California Horse Racing Board	....	1,495,722	1,495,722	1,495,722	....	....
California Exposition and State Fair	$11,602,041	394,757	11,996,798	11,874,926	....	$121,872
Department of Food and Agriculture	64,370,732	73,200,139	137,570,871	96,333,453	$35,195,865	6,041,553
Fair Political Practices Commission	2,838,388	....	2,838,388	2,838,388	....	....
Public Utilities Commission	....	46,699,091	46,699,091	46,699,091	....	....
Total, Regulatory	$78,811,161	$123,137,800	$201,948,961	$160,589,671	$35,195,865	$6,163,425
General Administration						
State Board of Control	$3,679,449	$16,581,367	$20,260,816	$20,259,267	$1,549	....
Commission on State Finance	594,588	....	594,588	594,588	....	....
Commission on State Government Organization and Economy	361,716	....	361,716	361,716	....	....
Membership for Council of the State Governments	372,300	....	372,300	372,300	....	....
Commission on the Status of Women	667,900	....	667,900	667,900	....	....
Department of Finance	32,904,584	−719,989	32,184,595	32,184,595	....	....
Commission on State Mandates	217,864	....	217,864	217,864	....	....
Office of Administrative Law	2,309,696	....	2,309,696	2,309,696	....	....
Military Department	17,192,865	1,362,518	18,555,383	17,191,558	....	$1,363,825
Total, General Administration	$58,300,962	$17,223,896	$75,524,858	$74,159,484	$1,549	$1,363,825
TOTAL, OTHER GOVERNMENTAL UNITS	$283,602,231	$190,051,246	$473,653,477	$371,159,510	$94,932,508	$7,561,459

Statement No. 22

GOVERNMENTAL COST FUNDS—Continued

Summary Statement of Expenditures by Function and Character

Fiscal Year Ended June 30, 1985

	Classification by Fund Group			Classification by Character		
	General Fund	Other Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
OTHER GOVERNMENTAL SERVICES						
Tax Relief						
General Tax Relief	$946,929,115	....	$946,929,115	....	$946,929,115	....
Revenue Distribution						
Shared Revenues						
Apportionment of Off-Highway License Fees	....	$724,340	$724,340	....	$724,340	....
Apportionment of Motor Vehicle License Fees	....	1,159,860,810	1,159,860,810	....	1,159,860,810	....
Apportionment of Cigarette Tax	....	78,748,948	78,748,948	....	78,748,948	....
Apportionment of Tideland Revenues	$710,769	....	710,769	....	710,769	....
Apportionment of Motor Vehicle Fuel Tax	....	557,528,299	557,528,299	$11,748,503	545,779,796	....
Total, Shared Revenues	$710,769	$1,796,862,397	$1,797,573,166	$11,748,503	$1,785,824,663	....
Total, Revenue Distribution	$710,769	$1,796,862,397	$1,797,573,166	$11,748,503	$1,785,824,663	....
Debt Service						
Bond Interest and Redemption	$375,697,297	....	$375,697,297	$375,697,297	....	....
Unclassified						
Health Benefits for Annuitants	$102,664,111	....	$102,664,111	$102,664,111	....	....
State Mandated Local Programs	257,054,889	$430,629	257,485,518	....	$257,485,518	....
Miscellaneous	93,182,008	....	93,182,008	91,360,278	1,821,730	....
Total, Unclassified	$452,901,008	$430,629	$453,331,637	$194,024,389	$259,307,248	....
Unallocated						
Payment of Specified Attorney Fees	$117,697	$70,742	$188,439	$188,439	....	....
Savings						
General Fund Credits from Special Funds	$−82,773,238	....	$−82,773,238	$−82,773,238	....	....
General Fund Credits from Federal Funds	−21,231,277	....	−21,231,277	−21,231,277	....	....
Total, Savings	$−104,004,515	....	$−104,004,515	$−104,004,515	....	....
Miscellaneous	....	$42,543,407	$42,543,407	$9,363,662	$33,179,745	....
TOTAL, OTHER GOVERNMENTAL SERVICES	$1,672,351,371	$1,839,907,175	$3,512,258,546	$487,017,775	$3,025,240,771	....
TOTAL, GOVERNMENTAL COST EXPENDITURES	$25,597,760,831	$4,861,346,337	$30,459,107,168	$7,363,566,347	$22,483,639,062	$611,901,759

Statement No. 23

ALL FUNDS
INVESTMENTS

June 30, 1985

	Total	United States Securities	State and Municipal Bonds	Public Utilities Securities	Equipment Trust Securities	Industrial Bonds	Canadian Bonds	Commercial and Other*
Fund-Related Investments								
California Housing Finance Fund	$750,240,995	$749,684,059	....	....	....	....	....	$556,936
California National Guard Members Farm and Home Building Fund of 1978	10,281,919	10,281,919	....	....	....	....	....	....
Compensation Insurance Fund	1,677,316,052	319,197,153	$230,804,765	$337,447,319	....	$612,995,404	....	176,871,411
Deferred Compensation Plan Fund	503,279,656	....	....	....	....	....	....	503,279,656
Judges' Retirement Fund	322,626	....	....	....	....	....	....	322,626
Legislators' Retirement Fund	45,226,381	24,032,903	....	5,931,368	$577,071	893,475	....	13,791,564
Pollution Control Financing Authority Fund	2,067,865	2,067,865	....	....	....	....	....	....
Public Employees' Contingency Reserve Fund	25,665,754	....	....	....	....	....	....	25,665,754
Public Employees' Retirement Fund	26,171,949,086	9,282,927,496	2,120,206	2,788,868,788	....	2,009,588,155	$407,894,480	11,680,549,961
Teachers' Retirement Fund	12,096,209,378	5,136,150,000	....	1,256,062,000	....	1,205,316,000	261,349,000	4,237,332,378
Teachers' Tax-Shelter Annuity Fund	13,352,223	6,083,284	....	103,800	....	....	....	7,165,139
Unclaimed Property Fund	337,000	335,000	2,000	....	....	....	....	....
Veterans Debenture Revenue Fund	33,829,160	33,829,160	....	....	....	....	....	....
Volunteer Firefighters Length of Service Award Fund	327,274	240,524	....	....	....	....	....	86,750
Total, Fund-Related Investments	**$41,330,405,369**	**$15,564,829,363**	**$232,926,971**	**$4,388,413,275**	**$577,071**	**$3,828,793,034**	**$669,243,480**	**$16,645,622,175**
Non-Fund Related Investments								
Pooled Money Investments	$13,846,194,000	$5,014,381,000	....	....	....	....	....	$8,831,813,000
California Toll Bridge Authority Funds Invested by Fiscal Agents	7,187,912	7,187,912	....	....	....	....	....	....
Department Trusts	3,504,006	3,504,006	....	....	....	....	....	....
Institutional Trusts	3,946,761	3,946,761	....	....	....	....	....	....
State Veterans' Home Post Fund	165,089	165,089	....	....	....	....	....	....
Total, Investments	**$55,191,403,137**	**$20,594,014,131**	**$232,926,971**	**$4,388,413,275**	**$577,071**	**$3,828,793,034**	**$669,243,480**	**$25,477,435,175**

---

* This includes investments in interest-bearing time-deposits, F.H.A., V.A., and other mortgages, parking lots, common stocks, and commercial papers.

Statement No. 24

ALL FUNDS
INCOME FROM INVESTMENTS AND LOANS
Fiscal Year Ended June 30, 1985

	Total	From Direct Investment	From** Surplus Money Investment Fund	From* Condemnation Deposits Fund	From*** Pooled Money Investments	From Other Loans and Investments
Governmental Cost Funds						
General Fund	$484,204,200	....	$2,364,822	$1,913	$472,791,352	$9,046,113
Fish and Game Preservation Fund	704,185	....	....	....	704,185	....
Transportation Funds	105,131,592	....	103,165,610	1,836,946	....	129,036
Other Governmental Cost Funds	66,218,124	....	59,268,217	19,143	....	6,930,764
Total, Governmental Cost Funds	$656,258,101	....	$164,798,649	$1,858,002	$473,495,537	$16,105,913
Nongovernmental Cost Funds						
California Toll Bridge Authority Funds	$14,434,455	....	$14,434,455	....	....	....
Compensation Insurance Fund	185,681,471	$182,846,425	2,835,046	....	....	....
Retirement Funds	4,162,988,421	3,963,692,216	199,296,205	....	....	....
Unemployment Compensation Disability Fund	35,318,998	....	35,318,998	....	....	....
Surplus Money Investment Fund	642,187,741	....	....	....	$642,187,741	....
Condemnation Deposits Fund Distributed to Local Agencies	1,975,743	....	....	$1,975,743	....	....
Water Resources Development Funds	72,353,132	32,382,560	39,930,632	39,940	....	....
Local Agency Investment Fund	162,016,790	....	....	....	162,016,790	....
Other Nongovernmental Cost Funds	2,004,564,827	1,726,465,519	186,778,941	16,899	....	$91,303,468
Total, Nongovernmental Cost Funds	$7,281,521,578	$5,905,386,720	$478,594,277	$2,032,582	$804,204,531	$91,303,468
Interest Credited to Unemployment Fund						
Deposited in U.S. Treasury	$298,798,381	....	....	....	....	$298,798,381
Total, Income from Investments and Loans	$8,236,578,060	$5,905,386,720	$643,392,926	$3,890,584	$1,277,700,068	$406,207,762

---

* The source of interest earnings distributed by the Condemnation Deposits Fund is the interest distribution of the Surplus Money Investment Fund.

** The source of interest earnings distributed by the Surplus Money Investment Fund is the interest distribution from Pooled Money Investments.

*** The source of interest earnings distributed from Pooled Money Investments is shown as interest earnings "From Direct Investments" of the Special Deposit Fund (Within the "Other Nongovernmental Cost Funds".)

Statement No. 25

GENERAL OBLIGATION BONDS INTEREST AND REDEMPTION

June 30, 1985

	Outstanding June 30, 1984	Issued	Interest	Redemption	Outstanding June 30, 1985	Bonds Authorized and Unissued
Beach, Park, Recreation and Historical Facilities	$219,425,000	....	$12,552,883	$21,255,000	$198,170,000	....
California Park and Recreational Facilities	....	$25,000,000	1,160,313	....	25,000,000	$345,000,000
Clean Water	297,750,000	....	17,460,269	24,500,000	273,250,000	355,000,000
Clean Water and Water Conservation	207,250,000	50,000,000	17,493,064	15,680,000	241,570,000	95,000,000
Community College Construction Program	87,250,000	....	4,589,250	8,000,000	79,250,000	....
County Jail Capital Expenditure	25,000,000	150,000,000	4,603,463	1,675,000	173,325,000	355,000,000
State Construction Program	274,550,000	....	8,966,075	44,250,000	230,300,000	....
Fish and Wildlife Habitat Enhancement	....	20,000,000	1,473,625	....	20,000,000	65,000,000
Hazardous Substance Cleanup	....	....	....	....	....	100,000,000
Health Science Facilities Construction Program	97,380,000	....	4,928,078	7,795,000	89,585,000	....
First-Time Home Buyer	15,000,000	....	1,600,028	....	15,000,000	185,000,000
State Higher Education Construction Program	82,640,000	....	3,354,078	11,495,000	71,145,000	....
Junior College Construction Program	23,500,000	....	1,067,600	3,400,000	20,100,000	....
Lake Tahoe Acquisitions Bond Act	....	10,000,000	....	....	10,000,000	75,000,000
New Prison Construction	92,500,000	350,000,000	16,940,000	7,500,000	435,000,000	345,000,000
Recreation and Fish and Wildlife Enhancement	30,000,000	....	....	3,000,000	27,000,000	....
Senior Center	....	....	....	....	....	50,000,000
State School Building Lease-Purchase	311,650,000	75,000,000	28,017,329	21,415,000	365,235,000	555,000,000
Safe Drinking Water	94,265,000	60,000,000	9,172,315	3,780,000	150,485,000	90,000,000
State Parklands	175,025,000	....	15,558,821	13,450,000	161,575,000	95,000,000
State, Urban, and Coastal Park	198,165,000	....	14,107,818	14,175,000	183,990,000	30,000,000
Total, General Fund Bonded Debt	**$2,231,350,000**	**$740,000,000**	**$163,045,009**	**$201,370,000**	**$2,769,980,000**	**$2,740,000,000**
Add:						
Self-liquidating bonds						
San Francisco Harbor Improvement *	$18,550,000	....	$628,893	$1,888,000	$16,662,000	....
State School Building Aid **	665,995,000	....	28,612,653	87,905,000	578,090,000	$40,000,000
Small Craft Harbor Development	1,050,000	....	22,725	500,000	550,000	....
Veterans Farm and Home Building	2,551,175,000	$410,000,000	183,984,509	159,000,000	2,802,175,000	340,000,000
State Water Facilities	1,434,695,000	....	63,504,053	22,055,000	1,412,640,000	180,000,000
Total, Self-Liquidating Bonds	**$4,671,465,000**	**$410,000,000**	**$276,752,833**	**$271,348,000**	**$4,810,117,000**	**$560,000,000**
Total, Bonded Debt	**$6,902,815,000**	**$1,150,000,000**	**$439,797,842**	**$472,718,000**	**$7,580,097,000**	**$3,300,000,000**

---

* On February 7, 1969, the City and County of San Francisco assumed the liability for the outstanding Harbor Improvement Bonds. However, they remain the legal obligation of the State.

** Partially self-liquidating.

ANNUAL REDEMPTION AND INTEREST REQUIREMENT AS OF JULY 1, 1985

Statement No. 26

Fiscal years ending June 30	Total	Non self-liquidating					
		Beach, Park, Recreational and Historical Facilities	California Park and Recreational Facilities	Clean Water	Clean Water and Water Conservation	Community College Construction	State Construction Program
1986	$995,063,020	$32,751,670	$3,501,875	$40,510,488	$38,593,008	$12,167,625	$44,641,850
1987	954,153,513	30,212,108	3,364,375	39,078,362	36,984,157	11,746,500	43,880,950
1988	890,428,668	25,894,614	3,226,875	37,435,175	35,144,295	11,317,750	41,220,300
1989	843,774,275	24,820,583	3,111,250	36,012,925	31,770,170	10,883,625	35,468,225
1990	797,666,434	23,618,520	3,015,938	34,577,200	29,841,220	10,443,500	32,403,400
1991	762,424,313	22,677,432	2,917,500	33,137,875	28,584,170	10,000,750	29,059,600
1992	708,812,510	20,282,957	2,815,938	31,203,875	27,323,670	9,553,125	19,533,700
1993	649,030,530	18,377,370	2,711,250	24,783,000	25,150,545	9,112,500	7,036,650
1994	616,909,336	16,346,245	2,603,750	23,637,625	23,927,295	7,937,500	4,408,500
1995	586,175,993	15,588,320	2,494,375	22,517,725	22,677,195	6,331,250	....
1996	547,562,140	13,606,720	2,383,125	16,450,375	21,404,920	1,100,000	....
1997	515,690,138	10,480,220	2,270,000	15,562,375	20,111,170	1,050,000	....
1998	467,144,177	7,668,095	2,155,312	10,548,000	15,578,420	....	....
1999	423,610,843	5,873,095	2,038,750	7,558,125	12,679,420	....	....
2000	395,374,482	3,059,945	1,920,625	3,477,500	11,247,520	....	....
2001	361,844,544	1,353,335	1,801,250	....	8,774,935	....	....
2002	343,400,641	751,415	1,680,625	....	8,171,065	....	....
2003	322,638,127	694,247	1,558,750	....	7,602,785	....	....
2004	282,670,767	517,770	1,435,625	....	4,343,220	....	....
2005	251,690,752	....	1,311,875	....	2,731,250	....	....
2006	185,400,073	....	....	....	....	....	....
2007	163,257,945	....	....	....	....	....	....
2008	155,625,491	....	....	....	....	....	....
2009	148,815,715	....	....	....	....	....	....
2010	118,657,640	....	....	....	....	....	....
2011	79,561,087	....	....	....	....	....	....
2012	77,404,971	....	....	....	....	....	....
2013	74,319,921	....	....	....	....	....	....
2014	73,449,800	....	....	....	....	....	....
2015	66,839,550	....	....	....	....	....	....
2016	57,528,725	....	....	....	....	....	....
2017	52,281,725	....	....	....	....	....	....
2018	37,907,975	....	....	....	....	....	....
2019	28,275,050	....	....	....	....	....	....
2020	18,681,325	....	....	....	....	....	....
2021	9,017,525	....	....	....	....	....	....
2022	1,894,500	....	....	....	....	....	....
TOTAL	$13,064,984,221	$274,574,661	$48,319,063	$376,490,625	$412,640,430	$101,644,125	$257,653,175
Percent of Total Requirements	100.00%	2.10%	0.37%	2.88%	3.16%	0.78%	1.97%
Total Interest Payments	$5,484,887,221	$76,404,661	$23,319,063	$103,240,625	$171,070,430	$22,394,125	$27,353,175
Total Redemptions	$7,580,097,000	$198,170,000	$25,000,000	$273,250,000	$241,570,000	$79,250,000	$230,300,000

Fiscal years ending June 30	Non self-liquidating					
	County Jail Capital Expenditure	First Time Home Buyer*	Fish and Wildlife Habitat Enhancement	Health Science Facilities Construction	State Higher Education Construction Program	Junior College Construction
1986	$24,126,713	$1,371,453	$2,772,000	$12,329,078	$14,013,567	$4,303,600
1987	23,117,463	1,371,453	2,662,000	11,950,328	10,265,150	4,136,700
1988	22,132,662	1,371,453	2,552,000	11,565,783	9,930,800	3,967,975
1989	21,238,287	1,376,271	2,459,000	11,179,862	9,790,250	3,798,250
1990	20,124,100	1,375,903	2,389,000	10,791,942	9,834,700	2,741,875
1991	19,508,475	1,375,521	2,315,000	10,395,647	9,469,150	2,620,625
1992	18,863,475	1,375,127	2,238,000	9,997,602	7,832,400	1,530,000
1993	18,194,100	1,374,721	2,159,000	9,596,615	7,522,800	....
1994	17,505,350	1,374,303	2,078,000	8,444,105	4,884,000	....
1995	16,797,850	1,373,871	1,995,000	8,092,720	....	....
1996	16,072,850	1,373,427	1,910,000	5,741,335	....	....
1997	15,311,600	3,072,877	1,823,000	5,479,950	....	....
1998	14,536,600	6,242,540	1,734,000	3,212,475	....	....
1999	13,635,350	6,876,057	1,644,000	....	....	....
2000	12,405,350	1,522,293	1,553,000	....	....	....
2001	11,638,250	....	1,462,000	....	....	....
2002	10,883,250	....	1,370,000	....	....	....
2003	10,132,000	....	1,277,500	....	....	....
2004	9,449,500	....	1,185,000	....	....	....
2005	7,912,500	....	1,092,500	....	....	....
2006	....	....	....	....	....	....
2007	....	....	....	....	....	....
2008	....	....	....	....	....	....
2009	....	....	....	....	....	....
2010	....	....	....	....	....	....
2011	....	....	....	....	....	....
2012	....	....	....	....	....	....
2013	....	....	....	....	....	....
2014	....	....	....	....	....	....
2015	....	....	....	....	....	....
2016	....	....	....	....	....	....
2017	....	....	....	....	....	....
2018	....	....	....	....	....	....
2019	....	....	....	....	....	....
2020	....	....	....	....	....	....
2021	....	....	....	....	....	....
2022	....	....	....	....	....	....
TOTAL	$23,585,725	$32,827,270	$38,670,000	$118,777,442	$83,542,817	$23,099,025
Percent of Total Requirements	2.48%	0.23%	0.29%	0.91%	0.64%	0.18%
Total Interest Payments	$50,260,725	$17,827,270	$18,670,000	$29,192,442	$12,397,817	$3,099,025
Total Redemptions	$73,325,000	$15,000,000	$20,000,000	$89,585,000	$71,145,000	$20,000,000

---

* This bond is considered non self-liquidating for the first six years, afterwhich it will become partially self-liquidating. The California Housing Finance Authority will provide below-market interest rate housing mortgage loans for the first six years to first-time home buyers in California under the Cal-First Time Home Buyers Act. At the beginning of the seventh year, the borrowers will commence payments that will gradually increase on an annual basis to equal payments at the first mortgage note rate during the sixth year.

Fiscal years ending June 30	Non self-liquidating					
	Lake Tahoe Acquisitions	New Prison Construction	State Parkland	Recreation and Fish and Wildlife Enhancement	Safe Drinking Water	School Building Lease Purchase
1986	$1,386,000	$63,071,250	$27,615,065	$4,323,938	$19,074,940	$56,018,210
1987	1,331,000	60,572,500	26,467,828	4,171,938	18,887,490	53,718,260
1988	1,276,000	58,130,000	25,040,506	4,018,312	18,128,478	51,660,604
1989	1,229,500	53,495,000	22,547,230	3,862,812	17,067,853	47,711,920
1990	1,194,500	51,777,500	20,734,270	3,705,500	16,602,333	42,721,938
1991	1,157,500	50,046,250	19,797,445	3,547,062	16,111,893	41,185,125
1992	1,119,000	48,255,000	18,847,407	3,393,750	15,605,173	39,645,250
1993	1,079,500	46,413,750	16,919,570	2,756,500	14,784,306	38,053,375
1994	1,039,000	44,525,000	15,747,085	1,898,125	14,295,123	36,423,125
1995	997,500	42,590,000	15,106,170	1,311,875	13,782,508	34,754,250
1996	955,000	40,612,500	14,172,920	514,375	13,279,216	33,048,625
1997	911,500	38,597,500	13,225,795	....	12,750,825	31,311,250
1998	867,000	36,550,000	8,753,920	....	11,129,605	29,440,188
1999	822,000	32,028,750	6,715,920	....	10,215,198	25,472,000
2000	776,500	30,125,000	5,438,145	....	9,833,721	20,592,000
2001	731,000	28,208,750	5,076,060	....	9,462,800	19,269,187
2002	685,000	26,318,750	4,713,415	....	9,075,812	17,941,387
2003	638,750	24,437,500	4,350,522	....	8,713,500	16,630,350
2004	592,500	20,218,750	1,742,070	....	7,355,887	11,166,325
2005	546,250	18,587,500	....	....	7,052,756	4,021,625
2006	....	....	....	....	3,854,231	....
2007	....	....	....	....	3,841,800	....
2008	....	....	....	....	3,828,756	....
2009	....	....	....	....	3,814,150	....
2010	....	....	....	....	3,807,362	....
2011	....	....	....	....	3,787,175	....
2012	....	....	....	....	2,297,175	....
2013	....	....	....	....	....	....
2014	....	....	....	....	....	....
2015	....	....	....	....	....	....
2016	....	....	....	....	....	....
2017	....	....	....	....	....	....
2018	....	....	....	....	....	....
2019	....	....	....	....	....	....
2020	....	....	....	....	....	....
2021	....	....	....	....	....	....
2022	....	....	....	....	....	....
TOTAL	$19,335,000	$814,561,250	$273,011,343	$33,504,187	$288,440,068	$650,784,994
Percent of Total Requirements	0.15%	6.24%	2.09%	0.26%	2.20%	4.98%
Total Interest Payments	$9,335,000	$379,561,250	$111,436,343	$6,504,187	$137,955,068	$285,549,994
Total Redemptions	$10,000,000	$435,000,000	$161,575,000	$27,000,000	$150,485,000	$365,235,000

ANNUAL REDEMPTION AND INTEREST REQUIREMENT AS OF JULY 1, 1985—Continued

Fiscal years ending June 30	Non self-liquidating	Partially self-liquidating	Self-liquidating			
	State, Urban and Coastal Park	State School Building Aid	San Francisco Harbor Improvement	Small Craft Harbor Improvement	Veterans Farm and Home Building	State Water Facilities
1986	$27,221,468	$108,307,660	$2,428,098	$360,350	$368,395,306	$85,777,808
1987	26,245,443	99,740,673	2,265,578	203,200	356,168,709	85,611,348
1988	25,003,979	88,678,303	2,201,660	....	324,807,491	85,723,653
1989	23,961,900	81,392,488	2,137,478	....	312,599,951	85,859,445
1990	22,658,770	74,179,825	2,052,630	....	294,918,150	85,963,720
1991	21,699,270	66,267,963	1,898,110	....	283,089,755	85,562,195
1992	20,740,907	53,240,350	1,275,712	....	268,965,097	85,174,995
1993	19,034,520	39,200,712	1,236,237	....	258,656,792	84,876,715
1994	18,128,770	31,554,687	1,196,306	....	253,981,492	84,973,950
1995	17,211,770	25,265,937	1,149,383	....	251,184,342	84,953,952
1996	16,285,820	18,666,562	737,711	....	244,768,027	84,478,632
1997	15,350,820	11,555,937	701,625	....	233,501,077	82,622,617
1998	11,698,945	4,325,000	302,100	....	220,400,072	82,001,905
1999	6,751,820	1,587,500	290,700	....	209,383,753	80,038,405
2000	4,000,445	1,475,000	....	....	207,906,168	80,041,270
2001	2,720,122	1,362,500	....	....	190,506,233	79,478,122
2002	1,009,552	....	....	....	181,889,558	78,910,812
2003	933,735	....	....	....	167,262,918	78,405,570
2004	692,670	....	....	....	145,207,238	78,764,212
2005	....	....	....	....	129,701,958	78,732,538
2006	....	....	....	....	103,515,003	78,030,839
2007	....	....	....	....	82,050,613	77,365,532
2008	....	....	....	....	75,163,888	76,632,847
2009	....	....	....	....	68,228,600	76,772,965
2010	....	....	....	....	38,286,300	76,563,978
2011	....	....	....	....	....	75,773,912
2012	....	....	....	....	....	75,107,796
2013	....	....	....	....	....	74,319,921
2014	....	....	....	....	....	73,449,800
2015	....	....	....	....	....	66,839,550
2016	....	....	....	....	....	57,528,725
2017	....	....	....	....	....	52,281,725
2018	....	....	....	....	....	37,907,975
2019	....	....	....	....	....	28,275,050
2020	....	....	....	....	....	18,681,325
2021	....	....	....	....	....	9,017,525
2022	....	....	....	....	....	1,894,500
TOTAL	**$281,350,726**	**$706,801,097**	**$19,873,328**	**$563,550**	**$5,270,538,491**	**$2,614,395,829**
Percent of Total Requirements	2.15%	5.41%	0.15%	0.01%	40.34%	20.01%
Total Interest Payments	**$97,360,726**	**$128,711,097**	**$3,211,328**	**$13,550**	**$2,468,363,491**	**$1,201,755,829**
Total Redemptions	**$183,990,000**	**$578,090,000**	**$16,662,000**	**$550,000**	**$2,802,175,000**	**$1,412,640,000**

Statement No. 27

Bank and/or Savings and Loan Association Accounts Outside the State Treasury System

June 30, 1985

Agency	Account Title	Type of Account	Purpose	Balance 6-30-85
California Conservation Corps	Checking Account, Electronic Activity	Bank Draft System	The intent of the Bank Draft System is to improve vendor-state agency relations by allowing state agencies to pay immediately for over-the-counter purchases. The system is only used when normal methods for making immediate payment (e.g., cash purchases and revolving fund) are neither available nor practical to use. (SAM 8123, et seq.)	$1,067
Corrections, Department of, Parole and Community Services Division.	Bank Drafts, Acct. #517-107-400	Checking	To pay by bank draft cash assistance to parolees.	$88,235
Education, Department of	State Department of Education, Trustee for the Diagnostic School for Neurologically Handicapped Children, Central Valley.	Savings	Funds donated to benefit children at the Diagnostic School in Fresno.	$471
	State Department of Education, Trustee for the Diagnostic School for Neurologically Handicapped Children, Northern California.	Savings	Funds donated to benefit children at the Diagnostic School in San Francisco.	9,827
	State Department of Education, Trustee for the Diagnostic School for Neurologically Handicapped Children, Southern California.	Savings	Funds donated to benefit children at the Diagnostic School in Los Angeles.	8,392
	State Department of Education, Trustee for the State Library.	Savings	Funds donated to buy genealogical books for the Sutro Library and the State Library.	20,532
	State Department of Education, Trustee for the Unrestricted Blind Fund.	Savings	Funds donated to benefit blind children at the California School for the Blind.	96,191
	State Department of Education, Trustee for the Blind School, Theodora Ormsby bequest in memory of her husband, Burris Ormsby.	Savings	Same as above.	1,956
	State Department of Education, Trustee for the Blind School, Bixby & Perry.	Savings	Interest to be used as awards for improvement during the school term.	3,372

Bank and/or Savings and Loan Association Accounts—Continued
Outside the State Treasury System
June 30, 1985

Agency	Account Title	Type of Account	Purpose	Balance 6-30-85
	State Department of Education, Trustee for the Blind School, Newel Lewis Perry.	Multi-Posit Passbook	Interest to be used as awards for improvement during the school term.	1,115
	State Department of Education, Trustee for the Blind, Alumni Fund.	Savings	For loans to the Blind School Alumni to start a business.	2,522
	State Department of Education, Trustee for the Blind, Strauss Fund.	Time Certificate of Deposit	Interest on money to benefit the blind children at the school.	5,000
	State Department of Education, Trustee for the Unrestricted Blind Fund.	Money Market Savings	Money was donated to benefit blind children at the California School for the Blind.	31,936
	State Department of Education, Trustee for the Unrestricted Blind Fund.	90-day Account	Same as above.	101,754
	State Department of Education, Trustee for the Unrestricted Blind Fund.	Savings	Same as above.	92,917
	State Department of Education, Trustee for the School for the Blind.	Time Certificate of Deposit	Interest on money to benefit blind children at the school.	33,000
	State Department of Education, Trustee for the Unrestricted Blind Fund.	Time Certificate of Deposit	Same as above.	25,000
	State Department of Education, Trustee for the Deaf Fund, Berkeley, Lapides Fund	Savings	For improvement awards for deaf students at the end of the school term.	59,779
	State Department of Education, Trustee for the Preschool Blind Fund.	Savings	To pay tuition for needy Preschool Blind Children.	102
	State Department of Education, Trustee for the Maple Creek Willie Indian Scholarship Fund.	Savings	Funds donated to pay subsistence for California Indian College students.	8,838
	State Department of Education, Trustee for the Deaf Fund, Berkeley.	Savings	Money was donated to benefit deaf children at the School for the Deaf.	94,340
	State Department of Education, Trustee for the Deaf Fund, Berkeley, Lapides Fund.	Time Certificate of Deposit	To provide income for improvement awards for the deaf students at end of the school term.	20,000

Bank and/or Savings and Loan Association Accounts—Continued
Outside the State Treasury System

June 30, 1985

Agency	Account Title	Type of Account	Purpose	Balance 6-30-85
	State Department of Education, Trustee for the Deaf Fund, Fremont, Unrestricted.	Money Market Savings	Money was donated to benefit deaf children at the School for the Deaf, Fremont.	24,569
	State Department of Education, Trustee for the Deaf Fund, Riverside.	Savings	Money was donated to benefit deaf children at the school.	6,073
	State Department of Education, Trustee for the Deaf Fund, Riverside.	Savings	Funds were donated to benefit deaf children at the school.	29,722
	State Department of Education, Trustee for the Deaf Fund.	Time Certificate of Deposit	Same as above.	20,000
	State Department of Education, Trustee for the Deaf Fund, Riverside, McGarry Reading Award.	Savings	Income from donations to be used as awards for improvements in reading.	2,191
Total, Department of Education				$699,599
Employment Development, Department of	State of California Unemployment Insurance Account	Checking	Used as an interbranch depository account for cash collections made by field offices.	$172,536
Exposition and State Fair, California	California Exposition and State Fair Draft Account	Bank Draft System	Improve Vendor-State relations by allowing immediate payment for over-the-counter purchases.	$420
Fish and Game, Department of	Department of Fish and Game	Bank Draft	Over-the-counter purchases.	$13,578
Food and Agriculture, Department of:				
District Agricultural Association	Various	Various	Various	$19,933,767
Forestry, California Department of	517-102-732	Checking-Draft	Draft pay voucher for emergency purchases.	$152,154
Hastings College of the Law........	Hastings College of the Law.	Checking	Depository of NDSL and Educational Fee Loan collections made by the Academic Financial Service Association.	$235,112

Statement No. 27

Bank and/or Savings and Loan Association Accounts—Continued
Outside the State Treasury System
June 30, 1985

Agency	Account Title	Type of Account	Purpose	Balance 6-30-85
Health Services, Department of	CCS Training Fund	Checking	For California Children's Services—Training activities.	$3,538
Highway Patrol, Department of California	A/C 659-798079	Checking	Bank draft process.	$75,095
Hospitals, California State:				
Agnews State Hospital	Sheltered Workshop Fund.	Checking	Purchase of materials, rental or purchase of equipment, remuneration to residents working in shop, and such other necessary costs as determined by the Executive Director.	$3,968
	Sheltered Workshop Fund.	Savings	Same as above.	29,493
Atascadero State Hospital	Patients' Savings Accounts.	Savings	Patients' savings.	109,612
Camarillo State Hospital	Camarillo State Hospital—Patients' Trust Fund	Savings	To enable patients to earn interest on their savings.	3,285
Frank D. Lanterman State Hospital	Patients' Savings Accounts.	Savings	To invest excess resident funds.	41,374
Patton State Hospital	Patton State Hospital, Trustee	Savings	To comply with W & I Code 4125 & Government Code 16305.3.	73,895
Porterville State Hospital	Individual Residents' Personal Savings Accounts	Savings	Conservation of residents' funds. Income earning.	35,217
Sonoma State Hospital	Sonoma State Hospital, Guinasso Trust Fund	Savings	Trust fund established in deceased patient's name with income only for Patient's Benefit Fund.	10,019
	Sonoma State Hospital, Jessie Scott Trust Fund	Savings	Trust Fund established with proceeds of matured bond with income only for Patients' Benefit Fund.	4,280
Total, California State Hospitals				$311,143

Statement No. 27

Bank and/or Savings and Loan Association Accounts—Continued
Outside the State Treasury System

June 30, 1985

Agency	Account Title	Type of Account	Purpose	Balance 6-30-85
Housing and Community Development, Department of	Rural Community Facilities Technical Assistance Program, Various Counties.	Savings	AB-1604, Chapter 1152/83.	$55,675
Judicial Council	California Center for Judicial Education and Research	Commercial Checking Account	For registration-activities fees.	$33,587
Motor Vehicles, Department of	Richard R. Sauer, Ralph C. Stevens, Roger Hagen, Warren Wolfe	Checking	Confidential Investigation Fund.	$1,700
Parks and Recreation, Department of	State of California, Department of Parks and Recreation	Bank Draft	Over-the-counter purchases.	$72,214
Public Utilities Commission	PUC Impound Trust Account	Savings	Funds entrusted to the Commission by a person or corporation filing a complaint against a Public Utility.	$1,530,416
Rehabilitation, Department of	Septinelli Memorial Trust	Savings	Used to provide small loans to blind operators of the vending stands program. Loans to be repaid.	$2,065
	Orientation Center for the Blind Trust	Money Market	To be used for individuals in the center.	100,000
	Orientation Center for the Blind Trust, OCB-Recreation Trust, and the California Industries for the Blind Trust	Savings	To be used for individuals in the center. To provide social and recreational activities which will enhance the adjustment value of the residential program, and to be used by the Blind Training Center for Adults.	92,191
	California Industries for the Blind Trust, Alice Burch Corpus & Income Trust-Orientation Center, and C.D. Hinkle Trust for the Blind	Money Market	To be used by the Blind Training Center for Adults Association. For procuring, keeping, and providing seeing eye dogs for the blind; and to be used for the benefit of blind clients of the Field Rehabilitation Services for the Blind.	100,000
	Project Interdependence	Interest-Bearing Checking Account	To promote expanded career opportunities for California's youth, training in disability awareness, funded by private sector.	10,607
Total, Department of Rehabilitation				$304,863

Statement No. 27

Bank and/or Savings and Loan Association Accounts—Continued
Outside the State Treasury System

June 30, 1985

Agency	Account Title	Type of Account	Purpose	Balance 6-30-85
Senate Rules Committee	California State Senate Postage Account	Checking	Purchase postage for bulk mailings and postage meters.	$21,978
Transportation, Department of	Department of Transportation	Checking	Bank draft account.	$226,500
	Toll Bridge Cash Account	Commercial Deposit	Depositing and transferring of toll revenue.	1,047,280
	Toll Bridge Construction Fund	Same	Same as above.	612,293
	Antioch-Carquinez Toll Revenue Fund	Same	Same as above.	240,319
	Richmond-San Rafael Toll Revenue Fund	Same	Same as above.	139,476
	Vincent Thomas Toll Revenue Fund	Same	Same as above.	55,192
	San Diego-Coronado Bay Bridge Revenue Fund—Fiscal Agent	Trust	Bridge bond redemption and interest.	35,481
	San Diego-Coronado Bay Bridge Revenue Fund—Sub Fiscal Agent	Commercial Deposit	Cashiering, depositing and transferring of toll revenues.	143,767
Total, Department of Transportation				$2,500,308
University and Colleges, California State: Trustees of the California State University International Programs	International Programs, France	Checking	To provide funds to Resident Director to expend on behalf of the International Programs' students attending classes in overseas study centers.	$27,641
	International Programs, Germany	Same	Same as above.	54,977
	International Programs, Israel	Same	Same as above.	8,108
	International Programs, Italy	Same	Same as above.	16,786
	International Programs, Japan	Same	Same as above.	5,135

Bank and/or Savings and Loan Association Accounts—Continued
Outside the State Treasury System
June 30, 1985

Agency	Account Title	Type of Account	Purpose	Balance 6-30-85
	International Programs, Spain	Checking	To provide funds to Resident Director to expend on behalf of the International Programs' students attending classes in overseas study centers.	22,181
	International Programs, Sweden	Same	Same as above.	14,170
	International Programs, Taiwan	Same	Same as above.	13,421
	Trustees, California State University, International Programs	Same	To maintain funds in International Bank for transfer to overseas bank accounts.	1,019
California State University, Chico	Associated Students, Auxiliary Businesses	Certificate of Deposit	Savings	300,000
	Same as above.	Money Market	Same as above.	29,730
	Same as above.	Checking	Accounts payable	−389,867
	Associated Students, Activity Fees	Certificate of Deposit	Savings	100,000
	Same as above.	Money Market	Same as above.	34,229
	Same as above.	Checking	Accounts payable	−4,743
	Associated Students, Student Union	Certificate of Deposit	Savings	100,000
	Same as above.	Money Market	Same as above.	51,985
	Same as above.	Checking	Accounts payable	202,269
	Associated Students, Visa-Mastercharge	Checking	Visa-Mastercard deposits	1,008
	California State University, Chico, Special Trust	Certificate of Deposit	Investment	100,000
	Same as above.	Checking	Investment	1,556

Bank and/or Savings and Loan Association Accounts—Continued
Outside the State Treasury System

June 30, 1985

Agency	Account Title	Type of Account	Purpose	Balance 6-30-85
California State University, Dominguez Hills	California State University, Dominguez Hills	Checking	Depository for National Direct Student Loan repayments through WACHOVIA (a billing/collection agency contracted by the Chancellor's Office).	1,225
	Student Union, CSUDH	Investment	Investment of Student Body Center fees.	1,000,000
California State University, Hayward	California State University, Hayward, Investment Fund	Public Funds Deposit	To maximize interest earnings for student loans, scholarships, and other investable funds.	800,000
	California State University, Special Projects	Same	Same as above.	100,000
	California State University, Scholarship Fund	Same	Same as above.	200,000
Humboldt State University	Humboldt State University, Ann V. Craig Scholarship Trust	Insured Money Market Account	To provide funds for scholarships.	44,542
California State University, Long Beach	California State University, Long Beach, Trust Accounts	Certificate of Deposit	Investment	957,648
California State University, Sacramento	California State University, Sacramento	Certificate of Deposit	Investment of various trust accounts to earn maximum interest. State College Trust Fund and accounts outside the State Treasury System.	10,000
California State University, San Bernardino	California State University, San Bernardino, Associated Students	Savings-Money Market	To fund student government operations.	9,081
	Same as above.	Money Market	Same as above.	20,000
	California State University, San Bernardino, Student Union	Savings-Money Market	Funds are used to maintain the operation of the Student Union.	635
	Same as above.	Savings	Same as above.	1,082
	Same as above.	Money Market	Same as above.	121,988
San Diego State University	San Diego State University	Certificate of Deposit	To maximize interest earnings for Trust Fund Cash.	1,185,000

Bank and/or Savings and Loan Association Accounts—Continued
Outside the State Treasury System

June 30, 1985

Agency	Account Title	Type of Account	Purpose	Balance 6-30-85
	San Diego State University	Money Market National Bank	To maximize interest earnings for Trust Fund cash.	75,294
	Same as above.	Savings	Same as above.	1,624
	Same as above.	Money Market	Same as above.	466,214
	Intercollegiate Athletic Authority	Checking	Athletic activities	199,634
San Francisco State University	San Francisco State University	Certificate of Deposit	Investment of idle funds.	1,439,258
	San Francisco State University, National Direct Student Loan	Money Market Certificate	Same as above.	450,000
San Jose State University	Special Trust	Certificate of Deposit	Investment of excess cash.	500,000
Sonoma State University	Sonoma State University	Certificate of Deposit	Investment	100,000
	Same as above.	Same	Investment (Short-Term)	100,000
California State Polytechnic University, Pomona	California State Polytechnic University, Pomona	Savings	Special Trust Funds, Investment Portfolio.	21,693
	Same as above.	Treasury Bond	Same as above.	21,000
	Same as above.	Certificate of Deposit	Same as above.	100,000
California Polytechnic State University, San Luis Obispo	Surplus Trust Fund Investment Account	Certificate of Deposit	Investing of surplus trust fund cash in savings certificates. Certificate interest rates vary from 10.0% to 13.15% and from 1 year to 3 years.	2,250,000
Total, California State University and Colleges				**$10,865,523**

Statement No. 27

Bank and/or Savings and Loan Association Accounts—Continued
Outside the State Treasury System

June 30, 1985

Agency	Account Title	Type of Account	Purpose	Balance 6-30-85
Veterans Affairs, Department of	Employers Mutual Disability Insurance Company of Wisconsin, Trustee for Department of Veterans Affairs—Cal-Vet Insurance	Loss Payment Account	Reserve for Fire Insurance Program.	$1,686,623
	State of California, Department of Veterans Affairs Life and Disability Home Protection Plan	Investment Account	Reserve for Life and Disability Insurance Program.	40,000,000
	Veterans' Home of California	Certificate of Deposit	To earn interest.	4,416,552
Total, Department of Veterans Affairs				$46,103,175
Water Resources, Department of	State of California, Department of Water Resources Draft Account, 517-006-706	Draft-Checking	Pay purchases up to $300.00	$25,793
Youth Authority, Department of the	Ward Trust Investment	6-Month Market Rate	Ward trust funds held in trust until wards are released.	$100,000
	Ward Trust Funds	Same	Same as above.	100,000
	Fred C. Nelles School	Savings	Special Ward Trust (for interest only).	6,000
Total, Department of the Youth Authority				$206,000
Total, Bank and/or Savings and Loan Association Accounts Outside the State Treasury System				$83,407,476

The "Account Title", "Type of Account" and "Purpose" shown on this statement were obtained from agency's reports submitted to the State Controller's Office in accordance with Section 7975 of the State Administrative Manual.

INDEX

A

	Statements of Financial Condition and Operations	Other
Abandoned Railroad Account	24, 25	
Abandoned Vehicle Trust Fund	30, 31	
Alcala Cotton Fund	30, 31	
Access for Handicapped Account	6, 7	
Accountancy, Board of		133
Accountancy Fund	64, 65	
Acupuncture Advisory Committee		139
Acupuncturists Fund	30, 31	
Administration and Payment of Tort Liability Claims		147
Administrative Law, Office of		148
Advisory Council on Vocational Education, California		145
Aeronautics Account	24, 25	
Aging, Commission on		143
Aging, Department of		143
Agnews State Hospital		143, 160
Agricultural and Forestry Residue Utilization Account, State	6, 7	
Agricultural Building Fund	74, 75	
Agricultural Labor Relations Board		147
Agricultural Marketing Act Trusts	130, 131	
Agricultural Pest Control Research Account	30, 31	
Agriculture Account, Department of	30, 31	
Agriculture Fund	30, 31	
Agriculture Fund, Agricultural Pest Control Research Account	30, 31	
Agriculture Fund, Department of Agriculture Account	30, 31	
Air Pollution Control Fund	32, 33	
Air Resources Board, State		142
Alcohol and Drug Programs, Department of		143
Alcohol Beverage Control Fund	20, 21	
Alcoholic Beverage Control, Department of		141
Alcoholic Beverage Control Appeals Board		141
Alcoholic Beverage Control Appeals Fund	32, 33	
Alcoholic Beverage Taxes and Fees		A-26, A-28, A-30, 134
Alcoholic Beverage Taxes and Fees, Excise Tax on Beer and Wine		A-30, 134
Alcoholic Beverage Taxes and Fees, Excise Tax on Distilled Spirits		A-30, 134
All Funds Statement—Financial Condition	2, 3	
All Funds Statement—Income from Investments and Loans		133, 151
All Funds Statement—Investments		133, 150
All Funds Statement—Operations	4, 5	
Allocation Board, State		140
Alternative Energy Authority Fund, California	92, 93	
Amador County State Prison		144
Animal Health Technician Examining Committee		139
Animal Health Technician Examining Committee Fund	32, 33	
Annual Redemption and Interest Requirement		153–156
Apportionment—Cigarette Tax		149
Apportionment—Motor Vehicle Fuel Tax		149
Apportionment—Motor Vehicle License Fees		149
Apportionment—Off-Highway License Fees		149
Apportionment—Tideland Revenues		149
Architectural Examiners, Board of		138
Architectural Examiners' Fund, California State Board of	64, 65	
Architecture Public Building Fees		A-30, 134
Architecture Public Building Fund	34, 35	
Architecture Public Building Fund—Hospital Building Program Account	34, 35	
Architecture Public Building Fund—Hospital Plan Checking Account	34, 35	
Architecture Public Building Fund—School Buiding Program Account	34, 35	
Architecture Revolving Fund	74, 75	
Arts Council, California		147
Assembly		136
Assembly Contingent Fund	32, 33	
Assessment Fund	102, 103	
Assistance to Counties for Defense of Indigents		147
Atascadero State Hospital		143, 160
Athletic Commission, State		138
Athletic Commission Fund	32, 33	
Attorney General Antitrust Account	6, 7	
Auctioneer Commission, California		148

A—Continued

	Statements of Financial Condition and Operations	Other
Auctioneer Commission Fund	34, 35	
Auditor General Fund	34,35	
Audit Repayment Trust Fund	102, 103	
Auditor General Office		136
Automotive Repair, Bureau of		138
Automotive Repair Fund	34, 35	
AWOL Abatement Program Fund	34, 35	

B

	Statements of Financial Condition and Operations	Other
Bagley Conservation Fund	36, 37	
Bakersfield, California State College		145
Ballot Paper Revolving Fund	74, 75	
Bank and Corporation Tax		A-26, A-30, 134
Bank and Corporation Tax Fund	20, 21	A-20
Bank and/or Savings and Loan Association Accounts, Outside the State Treasury System		133, 157–166
Banking Department, State		141
Banking Fund, State	36, 37	
Barber Examiners, State Board of		138
Barber Examiners' Fund, State Board of	64, 65	
Beach and Park Service Fees, State		A-31, 135
Beach, Park, Recreational and Historical Facilities Bonds		152, 153
Beach, Park, Recreational and Historical Facilities Fund, State	92, 93	
Beach, Park, Recreational and Historical Facilities Fund of 1974, State	92, 93	
Behavioral Science Examiners, Board of		138
Behavioral Science Examiners Fund	64, 65	
Bicycle Lane Account	24, 25	
Bicycle License and Registration Fund, State	36, 37	
Block Grant for Superior Court Judgeships, State		136
Board of Control, State		148
Boating and Waterways, Department of		142
Bond Funds	92–99	A-12
Bond Funds—Financial Condition	2, 3, 92	
Bond Funds—Operations	4, 5, 93	
Bond Interest and Redemption		149
Bonded Debt—Interest and Redemption Paid		133, 152
Bonded Debt—Interest and Redemption Requirements		133, 153
Boxer's Pension Account	6, 7	
Business and Housing		A-27, A-32, 141
Business and Industrial Development Corp., California		142
Business, Transportation and Housing		A-27, A-32, 141
Business, Transportation and Housing, Secretary for		137

C

	Statements of Financial Condition and Operations	Other
California Community Colleges, Board of Governors of the		146
California Highway Patrol, Department of the		141, 160
California/Mexico Affairs, Office of		137
California Tahoe Conservancy		142
Camarillo State Hospital		143, 160
Canadian Bonds		150
Capital Outlay		A-32, 136–149
Capital Outlay Fund for Public Higher Education	36, 37	
Cemetery Board		138
Cemetery Fund	64, 65	
Central Valley Water Project Construction Fund	90, 91	
Central Valley Water Project Revenue Fund	90, 91	
Certified Shorthand Reporter's Board		139
Chico, California State University		145, 163
Child Care Fund	102, 103	
Child Development Programs, Governor's Advisory Committee		143
Child Nutrition Fund, State	102, 103	
Children's Trust Fund, State	102, 103	
Chiropractic Examiners, Board of		148
Chiropractic Examiners' Fund	36, 37	
Cigarette Tax		A-26, A-30, 134
Cigarette Tax Fund	20, 21	
Clean Coal Account	6, 7	

C—Continued

	Statements of Financial Condition and Operations	Other
Clean Water and Water Conservation Bonds, State		152, 153
Clean Water and Water Conservation Fund, State	92, 93	
Clean Water Bonds, State		152, 153
Clean Water Fund, State	92, 93	
Clean Water Grants Administration Revolving Fund, State	74, 75	
Coastal Commission, California		142
Coastal Conservancy, State		142
Coastal Conservancy Fund, State	88, 89	
Coastal Zone Construction—Conversion Account	52, 53	
Collected by Other State Agencies		A-31, 135
Collected by State Lands Commission		A-31, 135
Collection Agencies		138
Collection Agency Fund	38, 39	
Collection and Investigative Services, Bureau of		138
Collection and Investigative Services—Collection Agencies, Bureau of		138
Collection and Investigative Services—Private Investigators, Bureau of		138
Colorado River Board of California		142
Commerce		147
Commerce, Department of		141
Commission on State Finance		148
Community College Construction Program Bonds		152, 153
Community College Credentials Fund	38, 39	
Community College District Organization Revolving Fund	74, 75	
Community College Fund for Instructional Improvement	102, 103	
Compensation Insurance Fund	84, 85	150, 151
Computer Software Refund Fund	102, 103	
Condemnation Deposits Fund	104, 105	151
Condemnation Deposits Fund Distributed to Local Agencies		151
Condemnation Deposits Investments		A-31, 135
Conservation, Department of		142
Conservation Corps, California		142, 157
Consolidated Work Program Fund	104, 105	
Construction Program Bonds, State		152, 153
Construction Program Fund, State	94, 95	
Consumer Advisory Council		140
Consumer Affairs, Department of		138–140
Consumer Affairs Administrative Services, Department of		140
Consumer Affairs Fund	66, 67	
Consumer Services, Division of		140
Contingent Funds of the Assembly and Senate	38, 39	
Contractors' License Fund	66, 67	
Contractors' State License Board		138
Contribution Fund	104, 105	
Contributions to Judges' Retirement Fund		136
Contributions to Legislators' Retirement Fund		136
Contributions to Teachers' Retirement Fund		145
Controller, State		137
Corporations, Department of		141
Correctional Center at Susanville, California		144
Correctional Institution at Tehachapi, California		144
Correctional Programs		A-27, 32
Correctional Training Facilities		144
Corrections, Board of		144
Corrections, Department of		144
Corrections, Parole and Community Services Division, Department of		157
Corrections Training Fund	38, 39	
Cosmetology, Board of		138
Cosmetology's Contingent Fund, Board of	66, 67	
Council on Developmental Disabilities, State		143
County and District Agricultural Fairs—Financial Transactions		A-24
County Costs—Mentally Ill Patients		A-30, 134
County Formation Revolving Fund	76, 77	
County Health Account	104, 105	
County Health Services Fund	104, 105	
County Health Services Fund:		
County Health Account	104, 105	
County Medical Services Program	104, 105	
Local Health Capital Expenditure Account	104, 105	
Los Angeles Special Grant Account	104, 105	
Medically Indigent Services Account	104, 105	
County Jail Capital Expenditure Bonds		152, 154

C—Continued

	Statements of Financial Condition and Operations	Other
County Jail Capital Expenditure Fund	94, 95	
County Jail Capital Expenditure Fund, 1984	94, 95	
County Medical Services Program	104, 105	
County School Service Fund Contingency Account	8, 9	
Credit for Overhead Services by General Fund		A-27, A-32
Criminal Justice Planning, Office of		147
Cultural Development		147

D

	Statements of Financial Condition and Operations	Other
Dealers' Record of Sale Special Account	8, 9	
Debt Advisory Commission, California		137
Debt Advisory Commission Fund, California	38, 39	
Debt Limit Allocation Committee, California		137
Debt Service		A-27, A-32, 149
Debt Service on State School Building Bonds		145
Deferred Compensation Plan Fund	106, 107	150
Dental Auxiliary Fund, State	38, 39	
Dental Examiners, Board of		138
Dental Examiners—Dental Auxiliaries, Board of		138
Dental Examiners—Dentistry, Board of		138
Dentistry Fund, State	66, 67	
Departmental Trusts	130, 131	150
Deuel Vocational Institution		144
Developmental Disabilities Program Development Fund	40, 41	
Developmental Services, Department of		143
Diagnostic School for Neurologically Handicapped Children:		
Central California		145
Northern California		145
Southern California		145
Diesel		134
Direct Investment		151
Disaster Service Workers		147
Dispensing Opticians Fund	40, 41	
District Courts of Appeal		136
Dominguez Hills, California State University		145, 164
Donated Food Revolving Fund	76, 77	
Drinking Driver Program Licensing Trust Fund	40, 41	
Driver Training Penalty Assessment Fund	40, 41	

E

	Statements of Financial Condition and Operations	Other
Economic Development, Commission for		147
Economic Development Grant and Loan Fund, California	106, 107	
Economic Opportunity, Office of		137
Education		A-27, A-32, 145–146
Education—K Through 12		A-27, A-32, 145
Education, Department of		145, 157–159
Educational Facilities Authority Fund	106, 107	
El Paso De Robles School		144
Election Campaign Fund, California	106, 107	
Electrical Energy Tax		A-31, 134
Electronic and Appliance Repair, Bureau of		138
Electronic and Appliance Repair Fund	40, 41	
Elevator Safety Account	8, 9	
Emergency Housing and Assistance Fund	106, 107	
Emergency Medical Services Authority		143
Emergency Services, Office of		137
Emergency Telephone Number Account, State	8, 9	
Emergency Telephone User's Surcharge		A-31, 134
Employee Benefits—Deferred Compensation Plan		A-23
Employment Agencies, Bureau of		138
Employment Agencies' Fund, Bureau of	40, 41	
Employment Development Contingent Fund, Department of	42, 43	
Employment Development Department		143, 159
Employment Development Department Benefit Audit Fund	40, 41	
Employment Training Fund	84, 85	
Endangered and Rare Fish, Wildlife, and Plant Species Account	44, 45	
Energy and Resources Fund	42, 43	
Energy and Resources Fund, Energy Account	42, 43	
Energy and Resources Fund, Resources Account	42, 43	

	Statements of Financial Condition and Operations	Other
E—Continued		
Energy Conservation Assistance Account, State	8, 9	
Energy Loan Fund, State	8, 9	
Energy Resources Conservation and Development Commission, State		142
Energy Resources Programs Account	10, 11	
Energy Resources Surcharge Fund	42, 43	
Energy Technologies Research, Development, and Demonstration Account	10, 11	
Environmental License Plate Fund, California	42, 43	
Equalization, State Board of		137
Equipment Trust Securities		150
Estate Tax		A-26, A-30, 134
Estate Tax Fund	20, 21	
Excise Tax on Beer and Wine		A-26, A-30, 134
Excise Tax on Distilled Spirits		A-26, A-30, 134
Executive		A-27, A-32
Executive/Governor		137
Expenditure Revolving Fund, State	76, 77	A-21
Exposition and State Fair, California		A-31, 135, 148, 159
Exposition and State Fair, California:		
Pari-Mutual Wagering Fees		A-31, 135
Parking Lot Revenues		A-31, 135
F		
Fabric Care, Board of		138
Fabric Care Fund	66, 67	
Fair and Exposition Fund	44, 45	
Fair Contingent Fund, State	108, 109	
Fair Employment and Housing, Department of		140
Fair Employment and Housing Commission		140
Fair Political Practices Commission		148
Fairview State Hospital		143
Farm Labor Contractors Special Account	10, 11	
Farmlands Mapping Account	10, 11	
Farmworker Housing Grant Fund	108, 109	
Federal Block Grant Fund	126, 127	
Federal Funds	124, 125, 126–129	
Federal Lands		A-31, 135
Federal Revenue Sharing Fund	126, 127	
Federal Trust Fund	126, 127	
Feeder Funds	6–23, 20, 21	A-13
Finance, Department of		148
Fines and Forfeitures Account	52, 53	
Fingerprint Fees Account	10, 11	
Fire and Arson Training Fund, California	44, 45	
Fire Marshall, State		140
Fireworks Licensing Fund, California	44, 45	
First Offender Program Evaluation Fund	10, 11	
First-Time Home Buyers Bonds		152, 154
First-Time Home Buyers Fund	84, 85	
Fish and Game, Department of		142, 159
Fish and Game Preservation Account	44, 45	
Fish and Game Preservation Fund	44, 45	151
Fish and Game Preservation Fund, Fish and Game Preservation Account	44, 45	
Fish and Game Preservation Fund, Endangered and Rare Fish, Wildlife, and Plant Species Account	44, 45	
Fish and Wildlife Habitat Enhancement Bonds		152, 154
Fish and Wildlife Habitat Enhancement Fund	94, 95	
Folsom State Prison		144
Food and Agriculture, Department of		148, 159
Forest Resources Improvement Fund	108, 109	
Forestry, Department of		142, 159
Franchise Tax Board		140
Frank D. Lanterman State Hospital		143, 160
Fred C. Nelles School		144
Fresno, California State University		145
Fullerton, California State University		145
Funds Outside State Treasury	124, 125, 130, 131	
Funeral Directors and Embalmers, Board of		138
Funeral Directors and Embalmers Fund, State	66, 67	

	Statements of Financial Condition and Operations	Other
G		
Gaming Registration Fee Account	12, 13	
Gasoline		134
General Administration		A-32, 148
General Fund	6, 7, 6–23	A-7, A-26–27, 134–135, 136–149, 151
General Fund Bonds		152
General Fund Credits from Federal Funds		149
General Fund Credits from Special Funds		149
General Fund Financial Statements	A-8, A-9	
General Fund Special Accounts	6, 7, 6–23	
General Obligation Bond Expenses Revolving Fund	76, 77	
General Obligation Bonds Interest and Redemption		152
General Services, Department of		140
General Tax Relief		149
Genetic Disease Testing Fund	44, 45	
Geologists and Geophysicists, Board of Registration for		138
Geology and Geophysics Fund	44, 45	
Geothermal Resources Development Account	12, 13	
Gift Tax		A-26, A-30, 134
Gift Tax Fund	20, 21	
Government Organization and Economy, Commission on California State		148
Governmental Cost Funds:		
Comparative Statement of Actual and Budgeted Expenditures		A-27
Comparative Summary of Revenue and Expenditures		A-25, A-26
Expenditures		A-33
Financial Condition	2, 3, 6	
Operations	4, 5, 7	
Revenues		A-33
Summary Statement of Expenditures by Function and Character		136–149
Summary Statement of Expenditures		133, 136, 137
Summary Statement of Revenues		133, 134–135
Governor's Office		137
Guaranteed Loan Reserve Fund, State	108, 109	
Guaranty Deposits	130, 131	
Guide Dogs for the Blind, State Board of		138
H		
Harbors and Watercraft Revolving Fund	86, 87	
Hastings College of the Law		145, 159
Hayward, California State University		145, 164
Hazardous Liquid Pipeline Safety Fund Operations Account, California	46, 47	
Hazardous Substance Account—Site Operations and Maintenance Account	12, 13	
Hazardous Substance Cleanup Bonds		152
Hazardous Substance Cleanup Financing Fund	108, 109	
Hazardous Substance Cleanup Fund	94, 95	
Hazardous Substance Sub-Account	12, 13	
Hazardous Waste Control Account	12, 13	
Health and Welfare		A-27, A-32, 143
Health and Welfare, Secretary for		137
Health and Welfare Agency Data Center Revolving Fund	76, 77	
Health Benefits for Annuitants		149
Health Care Deposit Fund	110, 111	A-20
Health Facilities, California		143
Health Facilities Authority Fund, California	110, 111	
Health Facilities Commission Fund, California	46, 47	
Health Facility Construction Loan Insurance Fund	86, 87	
Health Science Facilities Construction Program Bonds		152, 154
Health Science Facilities Construction Program Fund	94, 95	
Health Services, Department of		143, 160
Hearing Aid Dispensers Examining Committee		139
Hearing Aid Dispensers Fund	46, 47	
High Technology Education Revenue Bond Fund	86, 87	
Higher Education		A-27, A-32, 145–146
Higher Education Construction Program Bonds, State		152, 154
Highway Account, State	24, 25	
Highway Carriers' Uniform Business License Tax Fund	22, 23	

H—Continued

	Statements of Financial Condition and Operations	Other
Highway Patrol Law Enforcement Account, California	24, 25	
Highway Users Tax Account	26, 27	
Home Furnishings, Bureau of		138
Home Furnishings Fund, Bureau of	66, 67	
Homeownership Assistance Fund	110, 111	
Horse Racing Board, California		148
Horse Racing Revenues		A-26, A-30, 134
Hospital Building Program Account	34, 35	
Hospital Plan Checking Account	34, 35	
Hospitals, California State		160
Housing and Community Development, Department of		141, 161
Housing Finance Fund, California	84, 85	150
Housing Insurance Fund	110, 111	
Housing Rehabilitation Loan Fund	110, 111	
Humboldt State University		146, 164

I

	Statements of Financial Condition and Operations	Other
Immunization Adverse Reaction Fund	110, 111	
Indemnity Fund (Veterans)	86, 87	
Industrial Bonds		150
Industrial Development Financing Advisory Commission, California		141
Industrial Development Fund	46, 47	
Industrial Relations, Department		147
Industrial Relations Construction Industry Enforcement Fund	46, 47	
Industrial Relations Unpaid Wage Fund	112, 113	
Industries for the Blind Manufacturing Fund, California	76, 77	
Inheritance Tax		A-26, A-30, 134
Inheritance Tax Fund	22, 23	A-20
Inmate Construction Revolving Account	78, 79	
Inmate Welfare Fund	112, 113	
Institution for Men, California		144
Institution for Women, California		144
Institutional Trusts	130, 131	150
Instructional Materials Fund, State	112, 113	
Insurance, Department of		141
Insurance Commissioners Regulatory Trust Fund	48, 49	
Insurance Fund	48, 49	
Insurance Tax		A-26, A-30, 134
Insurance Tax Fund	22, 23	
Interest Credited to Unemployment Fund, Deposited in U.S. Treasury		151
Interest Income		A-31, 135
Interstate Collection Incentive Fund	112, 113	

J

	Statements of Financial Condition and Operations	Other
Judges' Retirement Fund	100, 101	150
Judicial		A-27, A-32, 136
Judicial Council		136, 161
Judicial Performance, Commission on		136
Judiciary		136
Junior College Construction Program Bonds		152, 154
Justice, Department of		137

K

	Statements of Financial Condition and Operations	Other
Kings County State Prison		144

L

	Statements of Financial Condition and Operations	Other
Labor		147
Lake Tahoe Acquisitions Bonds		152, 155
Lake Tahoe Acquisitions Fund	96-97	
Land Bank Fund	112, 113	
Land Purchase Fund	112, 113	
Lands Commission, State		142
Landscape Architects, Board of		138
Landscape Architects' Fund, State Board of	68, 69	
Law Revision Commission, California		136
Legislative		A-27, A-32, 136
Legislative Counsel Bureau		136

L—Continued

	Statements of Financial Condition and Operations	Other
Legislative Joint Expenses		136
Legislative, Judicial, Executive		A-27, A-32, 136
Legislator's Retirement Fund	100, 101	150
Lieutenant Governor, Office of the		137
Liquor License Fees		A-30, 134
Litigation Deposit Fund	114, 115	
Local Agency Deposit Security Fund	48, 49	
Local Agency Indebtedness Fund	114, 115	
Local Agency Investment Fund	114, 115	151
Local Assistance		A-32, 136-149
Local Assistance, Office of		140
Local Health Capital Expenditure Account	104, 105	
Local Public Entity Employees Fund	114, 115	
Local Public Prosecutors and Public Defenders Training Fund	48, 49	
Long Beach, California State University		146, 154
Los Angeles, California State University		146
Los Angeles Special Grant Account	104, 105	
Lottery Fund, State	86, 87	

M

	Statements of Financial Condition and Operations	Other
Major Tax and License Revenues		A-26, A-30, 134–135
Manufactured Home License Fee Account	12, 13	
Maritime Academy, California		146
Maritime Academy Continuing Education Revenue Fund, California	84, 85	
Mass Transit Revolving Account	26, 27	
Medical Assistance Commission, California		143
Medical Facility, California		144
Medical Quality Assurance		139
Medical Quality Assurance, Board of		139
Medical Quality Assurance, Contingent Fund of the Board of	68, 69	
Medically Indigent Services Account	104, 105	
Medicare Receipts From Federal Government		A-31, 134
Mediterranean Fruit Fly Claims Fund	114, 115	
Membership for Council of State Governments		148
Men's Colony, California		144
Mental Health, Department of		143
Methadone Program Licensing Trust Fund	48, 49	
Metropolitan State Hospital		143
Military Department		148
Mobilehome-Manufactured Home Revolving Fund	76, 77	
Mobilehome Park, Purchase Fund	88, 89	
Mobilehome Parks Revolving Fund	48, 49	
Mobilehome Recovery Fund	114, 115	
Mortgage Bond Allocation Committee, California		141
Mortgage Bond Allocation Fee Account	14, 15	
Motion Picture Council		147
Mosquitoborne Disease Surveillance Account	14, 15	
Motor Vehicle Account	26, 27	
Motor Vehicle Account—New Motor Vehicle Board	26, 27	
Motor Vehicle Fuel Account	26, 27	
Motor Vehicle Fuel Tax		134
Motor Vehicle Fuel Tax—Diesel		A-26, A-30, 134
Motor Vehicle Fuel Tax—Gasoline		A-26, A-30, 134
Motor Vehicle Insurance Account, State	14, 15	
Motor Vehicle License Fee Account	26, 27	
Motor Vehicle License (In-Lieu) Fees		A-26, A-30, 134
Motor Vehicle Parking Facilities Moneys Account	14, 15	
Motor Vehicle Registration and Other Fees		A-26, A-30, 134
Motor Vehicle Transportation Tax		A-30
Motor Vehicle Transportation Tax Account	28, 29	
Motor Vehicles, Department of		141, 161
Museum of Science and Industry		138

N

	Statements of Financial Condition and Operations	Other
Napa State Hospital		143
Narcotics Assistance and Relinquishment by Criminal Offender Fund	14, 15	
National Center for State Courts		136
National Guard Members Farm and Home Building Fund of 1978, California	84, 85	150
Native American Heritage Commission		147

INDEX—Continued

N—Continued

	Statements of Financial Condition and Operations	Other
Natural Disaster Assistance Fund	50, 51	
Natural Disaster Assistance Fund, Public Facilities Account	50, 51	
Natural Disaster Assistance Fund, Street and Highway Account	50, 51	
Natural Disaster Assistance Fund, 1983 Natural Disaster Account	50, 51	
New Prison Construction Fund	96, 97	
New Prison Construction Program Bonds		152, 155
1983 Natural Disaster Account	50, 51	
Non-Governmental Cost Funds	73–131	151
Northern Camps		144
Northern Reception Center—Clinic		144
Northern Schools		144
Northridge, California State University		146
Notes Expense Account, State	14, 15	
Notes to Financial Statements		A-11, A-12–16
Nuclear Planning Assessment Special Account	14, 15	
Nurses' Registry		138
Nurses' Registry Fund	50, 51	
Northern California Women's Facility		144
Nursing Home Administrators, Board of Examiners of		139
Nursing Home Administrator's State License Examining Board Fund	50, 51	
Nutrition Reserve Fund	114, 115	

O

	Statements of Financial Condition and Operations	Other
Off-Highway License Fee Fund	50, 51	
Off-Highway Motor Vehicle License Fee (In-Lieu) Tax		A-30, 134
Off-Highway Motor Vehicle Registration and Other Fees		A-30, 134
Off-Highway Vehicle Fund	52, 53	
Oil, Gas and Mineral Revenues		A-31, 135
Old Age and Survivors Insurance Revolving Fund	78, 79	
Olympic Reflectorized License Plate Account	28, 29	
Optometry, Board of		139
Optometry Fund, State	68, 69	
Osteopathic Examiners, Board of		148
Osteopathic Examiners Contingent Fund	52, 53	
Other Governmental Cost Funds	24–63	A-26, A-27, 134–135, 151
Other Governmental Cost Funds—Financial Condition	24	
Other Governmental Cost Funds—Operations	25	
Other Governmental Services		149
Other Governmental Units		A-27, 147–148

P

	Statements of Financial Condition and Operations	Other
Pari-Mutuel Wagering Fees		A-31, 135
Park and Recreational Facilities Bonds		152, 153
Park Contingent Fund, State	116, 117	
Parking Lot Revenues		A-31, 135
Parklands Bonds, State		152, 155
Parklands Fund of 1980	96, 97	
Parklands Fund of 1984	96, 97	
Parks and Recreation Account, State	52, 53	
Parks and Recreation, Department of		142, 161
Parks and Recreation Fund, Coastal Zone Construction-Conversion Account	52, 53	
Parks and Recreation Fund, Fines and Forfeitures Account	52, 53	
Parks and Recreation Fund, State	52, 53	
Parks and Recreation Fund, State Parks and Recreation Account	52, 53	
Parole and Community Services Division		144
Passenger Equipment Acquisition Fund	78, 79	
Patton State Hospital		143, 160
Pay Patients Board Charges		A-30, 134
Payment of Specified Attorney Fees		149
Payment to Counties for Costs of Homicide Trials		147
Payroll Revolving Fund, State	78, 79	
Peace Officer Standards and Training, Commission on		147
Peace Officers' Training Fund	52, 53	
Penalties and Interest on Unemployment Contributions		A-31, 135
Penalties on Criminal Convictions		A-31, 135
Penalties on Traffic Violations		A-31, 135
Pension Trusts		A-21

P—Continued

	Statements of Financial Condition and Operations	Other
Personal Income Tax		A-26, A-30, 134
Personal Income Tax Fund	22, 23	A-20
Personalized License Plates		A-30, 134
Personnel Administration, Department of		147
Personnel Board, State		140
Personnel Board Cooperative Personnel Services Revolving Fund, State	78, 79	
Pharmacy, Board of		139
Pharmacy Board Contingent Fund	68, 69	
Physical Therapy Examining Committee		139
Physical Therapy Fund	68, 69	
Physician's Assistant Examining Committee		139
Physician's Assistant Fund	54, 55	
Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun, Board of		148
Pilot Commissioners' Fund	54, 55	
Planning and Research, Office of		137
Podiatry Examining Committee		139
Podiatry Fund	54, 55	
Pollution Control Financing Authority Fund	116, 117	150
Polygraph Examiners Board		139
Polygraph Examiners Fund	54, 55	
Pomona, California State Polytechnic University		146, 165
Pooled Money Investments		A-20, A-31, 135, 150, 151
Porterville State Hospital		143, 160
Postsecondary Education Commission, California		145
Pressure Vessel Account	16, 17	
Preston School of Industry		144
Prison Construction Fund, 1984	96, 97	
Prison Industries Revolving Account	78, 79	
Prison Industries Revolving Fund	78, 79	
Prison Industries Revolving Fund, Inmate Construction Revolving Account	78, 79	
Prison Industries Revolving Fund, Prison Industries Revolving Account	78, 79	
Prison Terms, Board of		144
Private Car Tax		A-30, 134
Private Investigators		138
Private Investigator Fund	68, 69	
Private Postsecondary Administration Fund	54, 55	
Professional Engineers, State Board of Registration for		139
Professional Engineers' and Land Surveyors' Fund	68, 69	
Professional Forester Registration Fund	54, 55	
Professions and Vocations Fund	54, 55, 64–71	
Professions and Vocations Fund—Financial Condition	64	
Professions and Vocations Fund—Operations	65	
Property Acquisition Law Money Account	16, 17	
Proposition 13 Relief		A-32
Psychiatric Technician (Account)	70, 71	139
Psychology Examining Committee		139
Psychology Fund	56, 57	
Public Broadcasting Fund, California	116, 117	
Public Building Construction Fund	78, 79	
Public Defender, State		147
Public Employees' Contingency Reserve Fund	116, 117	150
Public Employees' Retirement Fund	100, 101	150
Public Employees' Retirement System		140
Public Employment Relations Board		147
Public Facilities Account	50, 51	
Public Health Federal Fund	126, 127	
Public School Building Loan Fund	96, 97	
Public School District Organization Revolving Fund	78, 79	
Public Service Enterprise Funds	84–91	A-12
Public Service Enterprise Funds—Financial Condition	2, 3, 84	
Public Service Enterprise Funds—Operations	4, 5, 85	
Public Utilities Commission		148, 161
Public Utilities Commission Transportation Reimbursement Account	16, 17	
Public Utilities Commission Utilities Reimbursement Account	16, 17	
Public Utilities Securities		150

R

	Statements of Financial Condition and Operations	Other
Radiotelephone Utility Rate Fund	56, 57	
Rail Passenger Financing Commission Fund, California	116, 117	
Reader Employment Fund	116, 117	
Real Estate Fund	56, 57	
Receipts From Health Care Deposit Fund		A-30, 134
Reconciliation of Legal Basis to GAAP Basis		A-15, A-17–24
Recreation and Fish and Wildlife Enhancement Bonds		152, 155
Recreation and Fish and Wildlife Enhancement Fund	98, 99	
Registered Nursing, Board of		139
Registered Nursing Fund, Board of	70, 71	
Regulatory		148
Rehabilitation, Department of		143, 161
Rehabilitation Center, California		144
Rehabilitation Revolving Loan Guarantee Fund	80, 81	
Renewable Resources Energy Agriculture Account	16, 17	
Renewable Resources Investment Fund	116, 117	
Rental Housing Construction Fund	118, 119	
Resources		A-27, A-32, 142
Resources, Secretary for		137
Respiratory Care Examining Committee		139
Respiratory Care Fund	56, 57	
Restitution Fund	56, 57	
Retail Sales and Use Tax		A-26, A-30, 134
Retail Sales Tax Fund	22, 23	A-20
Retirement Funds	100, 101	A-12, 151
Retirement Funds—Financial Condition	2, 3, 100	
Retirement Funds—Operations	4, 5, 101	
Revenue Distribution		149
Revenues, Other		A-30, A-31, 134
Review of the Master Plan for Higher Education, Commission for		145
Revolving Loan Fund	80, 81	
Riverside County State Prison		144
Roberti-Z'Berg Urban Open Space and Recreational Program Account	16, 17	
Rural Community Facility Grant Fund	118, 119	
Rural Predevelopment Loan Fund	80, 81	

S

	Statements of Financial Condition and Operations	Other
Sacramento, California State University		146, 164
Safe Drinking Water Bonds, California		152, 155
Safe Drinking Water Fund, California	98, 99	
Salaries of Superior Court Judges		136
Sales of State Property and Fixed Assets		A-31, 135
San Bernardino, California State University		145, 164
San Diego County State Prison		144
San Diego State University		146, 164
San Francisco Bay Conservation and Development Commission		142
San Francisco Harbor Improvement Bonds		152, 156
San Francisco Port Authority Funds	88, 89	
San Francisco State University		146, 165
Sanitarian Registration Fund	56, 57	
San Jose State University		146, 165
San Luis Obispo, California Polytechnic State University		146, 165
San Quentin State Prison		144
Santa Monica Mountains Conservancy		142
Santa Monica Mountains Conservancy Fund	118, 119	
Savings and Loan, Department of		141
Savings Association Special Regulatory Fund	58, 59	
School Building Aid Bonds, State		152, 156
School Building Aid Fund, State	98, 99	
School Building Lease/Purchase Bonds, State		152, 156
School Building Lease/Purchase Bond Proceeds Account, State	98, 99	
School Building Lease/Purchase Fund, State	58, 59	
School Building Program Account	34, 35	
School Building Safety Fund	58, 59	
School Deferred Maintenance Fund, State	118, 119	A-21
School Employees Fund	118, 119	
School for the Blind, California		145
School for the Deaf—Northern, California		145
School for the Deaf—Southern, California		145

S—Continued

	Statements of Financial Condition and Operations	Other
School Fund, State	58, 59	A-21
School Land Bank Fund	58, 59	
School Site Utilization Fund, State	120, 121	
Seismic Gas Valve Certification Fee Account	16, 17	
Seismic Safety Commission		142
Self-Help Housing Fund	120, 121	
Self-Insurance Plans Fund	60, 61	
Self-Liquidating Bonds		152
Senate		136
Senate Contingent Fund	58, 59	
Senate Rules Committee		162
Senior Center Bond Act Fund	98, 99	
Senior Center Bank		152
Senior's Fund, California	118, 119	
Service Revolving Fund	80, 81	
Service Revolving Fund—Printing	80, 81	
Service Revolving Fund—Purchasing	80, 81	
Shared Revenues		A-27, A-32, 149
Shorthand Reporters' Fund	70, 71	
Sierra Conservation Center		144
Site Operations and Maintenance Account	12, 13	
Small Business Development Center Fund, California	120, 121	
Small Business Expansion Fund	120, 121	
Small Craft Harbor Bond Funds	86, 87	
Small Craft Harbor Development Bonds		152, 156
Social Services, Department of		143
Social Welfare Federal Fund	126, 127	A-20
Sonoma State Hospital		143, 160
Sonoma State University		146, 165
Southern Camps		144
Southern Reception Center—Clinic		144
Special Account for Capital Outlay	16, 17	
Special Deposit Fund	120, 121	A-20
Special Financing Account	18, 19	
Special Health Care Negotiations, Office of		137
Special Resources Programs		142
Special Transportation Program		141
Speech Pathology and Audiology Examining Committee		139
Speech Pathology and Audiology Examining Committee Fund	60, 61	
Stanislaus, California State College		145
State, Secretary of		137
State and Consumer Services		A-27, A-32, 138–140
State and Consumer Services, Secretary for		137
State and Municipal Bonds		150
State Fair Police Special Account, California	18, 19	
State Finance, Commission on		148
State Mandates Claims Fund	48, 49	
State Mandates, Commission on		148
State Mandated Local Programs		149
State Operations		A-32, 136–149
State Police Fund, California	58, 59	
State, Urban and Coastal Park Bonds		152, 156
State, Urban and Coastal Park Fund	98, 99	
Statewide Health Planning and Development, Office of		143
Statewide Indirect Cost Recoveries		A-27, A-32
Statistical Section		A-29–32
Status of Women, Commission on the		148
Stephen P. Teale Data Center Revolving Fund	80, 81	
Stockton State Hospital		143
Street and Highway Account	50, 51	
Strong-Motion Instrumentation Special Fund	60, 61	
Structural Pest Control Board		139
Structural Pest Control Education and Enforcement Fund	60, 61	
Structural Pest Control Fund	70, 71	
Student Aid Commission		146
Student Loan Authority Fund	122, 123	
Student Security Trust Fund	122, 123	
Student Tuition Recovery Fund	122, 123	
Subsequent Injuries Moneys Fund	18, 19	
Summary of Significant Accounting Policies		A-12–13
Supplemental Roll Administrative Cost Fund	122, 123	

S—Continued

	Statements of Financial Condition and Operations	Other
Support Enforcement Incentive Fund	122, 123	
Supreme Court	136	136
Surface Mining and Reclamation Account	18, 19	
Surplus Money Investment Fund	80, 81	151
Surplus Money Investments		A-31, 135
Surplus Personal Property Revolving Fund	82, 83	
Surplus Property Revolving Fund	82, 83	

T

	Statements of Financial Condition and Operations	Other
Tax Preparers' Fund	60, 61	
Tax Preparers' Program		139
Tax Relief		A-27, A-32, 149
Tax Relief and Refund Account	18, 19	
Teacher Credential Fees		A-30, 134
Teacher Credentialing, Commission on		145
Teacher Credentials Fund	60, 61	
Teacher Tax-Sheltered Annuity Fund	122, 123	150
Teachers' Retirement Fund	100, 101	150
Timber Tax Fund	122, 123	
Toll Bridge Authority Funds	88, 89	151
Toll Bridge Authority Funds Invested by Fiscal Agents, California		150
Toll Bridge Revenue Account	28, 29	
Traffic Adjudication Board		141
Traffic Adjudication Fund	122, 123	
Traffic Safety, Office of		141
Traffic Safety Program Fund, California	126, 127	
Trailer Coach License (In-Lieu) Fees		A-26, A-30, 134
Transcript Reimbursement Fund	60, 61	
Transportation		A-27, A-32, 141
Transportation, Department of		141, 162
Transportation Commission, California		141
Transportation Funds	24, 25	151
Transportation Planning and Development Account	28, 29	
Transportation Rate Fund	62, 63	
Transportation Revolving Account	28, 29	
Treasurer, State		137
Trust and Agency Federal Funds—Financial Condition	126	
Trust and Agency Federal Funds—Operations	127	
Trust and Agency Funds	102–131	A-12
Trust and Agency Funds—Financial Condition	2, 3, 102	
Trust and Agency Funds—Operations	4, 5, 103	
Trust and Agency Non-Treasury Funds—Financial Condition	130	
Trust and Agency Non-Treasury Funds—Operations	131	
Trustees of the California State University		145
Trustees of the California State University—Administration		145
Trustees of the California State University—Fiscal Management		145
Trustees of the California State University—International Programs		162–163

U

	Statements of Financial Condition and Operations	Other
Unclaimed Property Fund	124, 125	A-21, 150
Underground Container Inventory Account	18, 19	
Underground Storage Tank Fund	18, 19	
Unemployment Administration Fund	128, 129	
Unemployment Compensation Disability Fund	88, 89	151
Unemployment Fund	128, 129	
Uniform State Laws, Commission on		136
Uninsured Employers' Fund	88, 89	
United States Flood Control Receipts Fund	128, 129	
United States Forest Reserve Fund	128, 129	
United States Grazing Fees Fund	128, 129	
United States Olympic Committee Fund	124, 125	
United States Securities		150
Universal Telephone Service Fund	62, 63	
University and Colleges Continuing Education Revenue Fund, State		145–146, 162–165
University and Colleges Funds, State	88, 89	
University and Colleges Special Project Fund, California State	120, 121	
University and Colleges Trust Fund, California State	120, 121	
University of California		145
University of California—Financial Transactions		A-24
Urban Housing Development Loan Fund	124, 125	
Urban Waterfront Area Restoration Financing Authority Fund, California	124, 125	

V

	Statements of Financial Condition and Operations	Other
Vehicle Inspection Fund	62, 63	
Ventura School		144
Veterans' Affairs, Department of		140, 166
Veterans' Debenture Revenue Fund	90, 91	150
Veterans' Farm and Home Building Act Bonds		152, 156
Veterans' Farm and Home Building Fund of 1943	90, 91	
Veterans' Home of California		140
Veterans' Home Post Fund, State	130, 131	150
Veterinary Examiners' Contingent Fund, Board of	70, 71	
Veterinary Medicine		139
Veterinary Medicine, Board of Examiners in		139
Victim-Witness Assistance Fund	62, 63	
Vietnam Veterans Memorial Account	18, 19	
Vocational Education Federal Fund	128, 129	
Vocational Nurse (Account)	70, 71	139
Vocational Nurse and Psychiatric Technician Examiners Fund, Board of:	70, 71	139
Psychiatric Technician (Account)	70, 71	139
Vocational Nurse (Account)	70, 71	139
Vocational Rehabilitation Federal Fund	128, 129	
Volunteer Firefighters Length of Service Award Fund	124, 125	150

W

	Statements of Financial Condition and Operations	Other
Waste Management Board, California		142
Water Facilities Bonds, State		132, 156
Water Fund, California	62, 63	
Water Quality Control Fund, State	82, 83	
Water Resources, Department of		142, 166
Water Resources Control Board, State		142
Water Resources Control Board Revolving Fund	82, 83	
Water Resources Development Bond Fund, California	90, 91	
Water Resources Development Fund	90, 91	151
Central Valley Water Project Construction Fund	90, 91	
Central Valley Water Project Revenue Fund	90, 91	
Water Resources Development Bond Fund	90, 91	
Water Resources Revolving Fund	82, 83	
Welfare Advance Fund	82, 83	
Wildlife Conservation Board		142
Wildlife Restoration Fund	62, 63	
Winter Recreation Fund	62, 63	
Workers Compensation Benefits		147
Workers Compensation Benefits for Subsequent Injuries		147
Working Capital and Revolving Funds	74–83	A-12
Working Capital and Revolving Funds—Financial Condition	2, 3, 74	
Working Capital and Revolving Funds—Operations	4, 5, 75	
World Trade Commission, California State		137
World Trade Commission Fund, California State	124, 125	

Y

	Statements of Financial Condition and Operations	Other
Youth and Adult Correctional Agency		144
Youth and Adult Correctional Agency, Secretary for		137
Youth Authority, Department of		144, 166
Youth Training School, California		144
Youthful Offender Parole Board		144

Photoelectronic composition by
CALIFORNIA OFFICE OF STATE PRINTING

86—81105 20M10